

RESIDENT

2012



LOUISIANA INCOME TAX BOOKLET

THIS BOOKLET CONTAINS:

Resident Tax Forms, Schedules, Worksheets,
and Instructions.

CHECK YOUR REFUND STATUS:

Visit revenue.louisiana.gov/refund
or call 1.888.829.3071 or 225.922.3270

➔ Available 24 hours a day.

Telecommunications Device for Deaf
(TDD) (225) 219-2114

FILE YOUR TAXES ONLINE:

Use Louisiana File Online. Visit
revenue.louisiana.gov/fileonline - it's
fast, easy, and absolutely free.

What's new for 2012? See inside back cover.



You can also pay your Louisiana Individual Income Tax by credit card over the internet or
by telephone. Visit www.officialpayments.com or call 1.800.2PAY.Tax (1.800.272.9829).



General Information for Filing Your 2012 Louisiana Resident Individual Income Tax Return



- Use black ink only.
- Free internet filing and E-pay services are available for most Louisiana taxpayers at www.revenue.louisiana.gov/fileonline.
- See the inside back cover for What's New for 2012.

SPEC
CODE

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This space on the last page of the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.

WHO MUST FILE A RETURN

1. If you are a Louisiana resident who is required to file a federal individual income tax return, you must file a Louisiana income tax return reporting all income earned in 2012.
2. You must file a return to obtain a refund or credit if you overpaid your tax through: withholding, declaration of estimated tax, credit carried forward, composite partnership payments made on your behalf, claiming a 2012 refundable child care credit or a Louisiana earned income credit.
3. If you are **not required to file a federal return** but had Louisiana income tax withheld in 2012, **you must file a return to claim a refund of the amount withheld**. Refer to the IRS requirements for filing in order to determine if you must file a federal return. For additional information, see the NOTE on page 21.
4. Military – If you are military personnel whose home of record is Louisiana and you meet the filing requirements of 1 or 2 above, you must file a return and report all of your income, regardless of where you were stationed. If you are single, you should file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and both you and your spouse are residents of Louisiana, you should file a resident return (Form IT-540), reporting all of your income to Louisiana.

Any military personnel whose domicile is NOT Louisiana must report any nonmilitary Louisiana sourced income on Form IT-540B. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service-member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.

If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to another state.

Louisiana residents who are members of the armed services and were stationed out-of-state for 120 or more consecutive days on active duty may be entitled to an exemption of up to \$30,000 of military income. See the instructions for Schedule E, page 24, Code 10E.

5. Professional Athletes – Louisiana Administrative Code (LAC) 61:III.1527 requires all professional athletes that participate in athletic events within Louisiana to file all tax returns, including extension requests, electronically. Nonresident professional athletes must file Form IT-540B-NRA electronically.
6. A temporary absence from Louisiana does not automatically change your domicile for income tax purposes. You must confirm your intention to change your domicile to another state by actions taken to establish a new domicile outside of Louisiana and by actions taken to abandon the Louisiana domicile and its privileges. Examples of establishing a domicile include registering to vote, registering and titling vehicles, obtaining a driver's license, changing children's school of attendance, obtaining a homestead exemption, or any other actions that show intent to establish a new domicile outside of Louisiana. These are intended as examples and do not necessarily indicate a change in residency. You are considered to be a Louisiana resident if you continue to maintain a residence in Louisiana while working in another state. Use Nonrefundable Tax Credits, Schedule G, Line 1, to report taxes paid to the other states.
7. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box on the face of the return for the appropriate taxpayer and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer.

FORMS

Forms and instructions are on the LDR website, www.revenue.louisiana.gov/taxforms.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed. If you are amending your income tax return due to utilizing a Net Operating Loss (NOL) carryback, you must mark an "X" in the "Amended Return" box and also in the "NOL Carryback" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed.

NOTE: Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute (R.S.) 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany the amended state return.

WHEN TO FILE

1. A 2012 calendar year return is due on or before May 15, 2013.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Enter your name and Social Security Number on your return and any correspondence.

NOTE: On a joint return, list the names and the Social Security Numbers on Form IT-540 in the same order that you listed them on your federal return.

A return for which a **payment** is due should be mailed to P.O. Box 3550, Baton Rouge LA 70821-3550. **Print the last four digits of your Social Security Number on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at www.revenue.louisiana.gov/fileonline.**

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



All other individual income tax returns should be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. **Extensions must be filed before the due date of the return.** An extension can be requested on the LDR website at www.revenue.louisiana.gov/fileonline.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay the tax. Payments received after the due date will be charged interest and penalties.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request, Form R-19026, which is available on the LDR website at www.revenue.louisiana.gov/taxforms.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet on page 37.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state returns. If you have completed Schedule H to claim federal disaster relief credits, submit the specified forms as indicated in the instructions.

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. If you purchased any of these products on the internet or through the mail, you are required to pay the excise tax on those products. You should use the Consumer Excise Tax Return, Form R-5629, to report and pay the tax due on these products.

IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

Mark Box:

2012 LOUISIANA RESIDENTName Change ☐Decedent Filing ☐Spouse Decedent ☐Amended Return ☐NOL Carryback ☐

Your first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN Spouse's SSN Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.☐Enter a "1" in box if **single**.Enter a "2" in box if **married filing jointly**.Enter a "3" in box if **married filing separately**.Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying widow(er)**.**6 EXEMPTIONS:**

6A

☒

Yourself

☐

65 or older

☐

Blind

☐

Qualifying Widow(er)

Total of 6A & 6B

6B

☐

Spouse

☐

65 or older

☐

Blind

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c, in the boxes here.

6C

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D



6335


63354

66

12312012

Enter your Social Security Number. 

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If you are not required to file a federal return, indicate wages here. 

										00
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Mark this box and enter zero "0" on Line 16. 

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7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."	<input type="checkbox"/>	From Louisiana Schedule E, attached
If you did not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.			
8A	FEDERAL ITEMIZED DEDUCTIONS		
8B	FEDERAL STANDARD DEDUCTION		
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		
9	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H.	<input type="checkbox"/>	
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." Use this figure to find your tax in the tax tables.		
11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.		

7											00
8A											00
8B											00
8C											00
9											00
10											00
11											00

NONREFUNDABLE TAX CREDITS	12A	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2012 Louisiana Nonrefundable Child Care Credit.
	12B	2012 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet.
	12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011 – See Nonrefundable Child Care Credit Worksheet.
	12D	2012 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable School Readiness Credit Worksheet.
		5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>
	12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011 – See Nonrefundable School Readiness Credit Worksheet.
13	EDUCATION CREDIT	<input type="checkbox"/>
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11	
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.	

12A											00
12B											00
12C											00
12D											00
12E											00
13											00
14											00
15											00

16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."
17	CONSUMER USE TAX You must mark one of these boxes. <input type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.
18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.

16											00
17											00
18											00



Enter the first 4 characters of your last name in these boxes.

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CONTINUE ON NEXT PAGE. 



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REFUNDABLE TAX CREDITS	19	2012 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 31, and Refundable Child Care Credit Worksheet.		19	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		19A	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		19B	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	20	2012 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet.		20	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
		5 <div></div> 4 <div></div> 3 <div></div> 2 <div></div>				
21	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.		21	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
22	LOUISIANA CITIZENS INSURANCE CREDIT <div></div>		22	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7		23	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
PAYMENTS	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2012 – Attach Forms W-2 and 1099.		24	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2011		25	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		26	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	27	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2012 <div></div>		27	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	28	AMOUNT PAID WITH EXTENSION REQUEST		28	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 28. Do not include amounts on Lines 19A and 19B.		29	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
30	OVERPAYMENT – If Line 29 is greater than Line 18, subtract Line 18 from Line 29. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 37.		30	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37 and Form R-210R. If you are a farmer, check the box. <div></div>		31	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, subtract Line 30 from Line 31, and enter the balance on Line 37.		32	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
33	TOTAL DONATIONS – From Schedule D, Line 20		33	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>		
REFUND DUE	34	SUBTOTAL – Subtract Line 33 from Line 32. This amount of overpayment is available for credit or refund.		34	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	35	AMOUNT OF LINE 34 TO BE CREDITED TO 2013 INCOME TAX		35	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	
	36	AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34. Use Address 2 on the next page. Enter a “1” in box if you want to receive your refund on a MyRefund Card. Enter a “2” in box if you want to receive your refund by paper check. If you do not make a refund selection, you will receive your refund on a MyRefund Card. <div></div>		36	<div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div></div>	

COMPLETE AND SIGN RETURN ON NEXT PAGE.



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AMOUNTS DUE LOUISIANA

37	AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18.	
38	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	
39	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	
40	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	
41	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	<input type="checkbox"/>
42	INTEREST – From the Interest Calculation Worksheet, page 37, Line 5.	
43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 37, Line 7.	
44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 37, Line 7.	
45	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37, and Form R-210R. If you are a farmer, check the box.	<input type="checkbox"/>
46	BALANCE DUE LOUISIANA – Add Lines 37 through 45. Use address 1 below. For electronic payment options, see page 2.	PAY THIS AMOUNT.

37								.00
38								.00
39								.00
40								.00
41								.00
42								.00
43								.00
44								.00
45								.00
46								.00

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature <i>(If filing jointly, both must sign.)</i>	Date	Telephone number of paid preparer ()	Date

Enter the first 4 characters of your last name in these boxes.



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Individual Income Tax Return
Calendar year return due 5/15/2013



FOR OFFICE USE ONLY

Field Flag

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Social Security Number, PTIN, or
FEIN of paid preparerSPEC
CODE

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{Address}

1	Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550
2	Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

6338



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Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 32 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 32 of Form IT-540.

1	Adjusted Overpayment- From IT-540, Line 32	1									.00
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund		2	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	3	Coastal Protection and Restoration Fund		3	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	4	The START Program		4	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	5	Wildlife Habitat and Natural Heritage Trust Fund		5	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	6	Louisiana Prostate Cancer Trust Fund		6	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	7	Louisiana Animal Welfare Commission		7	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	8	National Lung Cancer Partnership		8	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	9	Louisiana Chapter of the National Multiple Sclerosis Society Fund		9	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	10	Louisiana Food Bank Association		10	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	11	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission		11	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	12	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana		12	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	13	Louisiana Association of United Ways/LA 2-1-1		13	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	14	Center of Excellence for Autism Spectrum Disorder		14	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	15	Alliance for the Advancement of End of Life Care		15	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	16	American Red Cross		16	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	17	New Opportunities Waiver Fund		17	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	18	Friends of Palmetto Island State Park		18	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	19	Dreams Come True, Inc.		19	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>
	20	TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 33.		20	<div><div></div><div></div>,<div><div></div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div>



SCHEDULE E – 2012 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Check box if amount is less than zero.
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
2A	RECAPTURE OF START CONTRIBUTIONS <input type="checkbox"/>
3	TOTAL – Add Lines 1, 2, and 2A.

1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount. See instructions beginning on page 23.

Exempt Income Description	Code	Amount
4A	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4B	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4C	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4D	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4E	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4F	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4G	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4H	<input type="text"/> <input type="text"/> E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4I	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.	
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2, see instructions.	
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I. <input type="checkbox"/>	
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.	
5B	IRC 280C EXPENSE ADJUSTMENT	
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.	

Description - See instructions beginning on page 24.	Code
Interest and Dividends on US Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	03E
Federal Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	04E
Other Retirement Benefits Provide name or statute: _____ Taxpayer date retired: _____ Spouse date retired: _____	05E
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E
Taxable Amount of Social Security	07E
Native American Income	08E

Description - See instructions beginning on page 24.	Code
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Other, see instructions, page 25. Identify: _____	49E



2012 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
-----------	-----------------------------

- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
- 1. Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 - 2. Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 - 3. Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$





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1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
 or State Identification _____ State of issue _____

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D

					00
--	--	--	--	--	----

Enter description and associated code, along with the dollar amount. See *instructions beginning on page 26.*

Credit Description		Code	Amount of Credit Claimed
2		<div><div></div><div></div><div>F</div></div>	2 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
3		<div><div></div><div></div><div>F</div></div>	3 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
4		<div><div></div><div></div><div>F</div></div>	4 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
5		<div><div></div><div></div><div>F</div></div>	5 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
6		<div><div></div><div></div><div>F</div></div>	6 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, and 2 through 6. Also, enter this amount on Form IT-540, Line 23.	<div><div></div><div></div><div></div></div>	7 <div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Digital Interactive Media & Software	73F
Urban Revitalization	56F	Musical and Theatrical Productions	62F			Other Refundable Credit	80F

ON

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1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar.
2	CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 28 for definitions of these disabilities.

1

		Deaf	Loss of Limb	Mentally incapacitated	Blind		
2A	Yourself	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2D	Enter the total number of qualifying individuals. Only one credit is allowed per person.
2B	Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2E	Multiply Line 2D by \$100.
2C	Dependent *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
* List dependent names here. ➤							

3	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS	
3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	
3B	Multiply Line 3A by 40 percent. Round to the nearest dollar.	
4	CREDIT FOR CERTAIN FEDERAL TAX CREDITS	
4A	Enter the amount of eligible federal credits.	
4B	Multiply Line 4A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25.	

3A 

3B

						00
--	--	--	--	--	--	----

4A  00

4B

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 28*.

Amount of Credit Claimed

5		<div><div></div><div></div><div></div></div>	5	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
6		<div><div></div><div></div><div></div></div>	6	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
7		<div><div></div><div></div><div></div></div>	7	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
8		<div><div></div><div></div><div></div></div>	8	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
9		<div><div></div><div></div><div></div></div>	9	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
10		<div><div></div><div></div><div></div></div>	10	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Also, enter this amount on Form IT-540, Line 14.	<div><div></div><div></div><div></div></div>	11	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399



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IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

Mark Box:

2012 LOUISIANA RESIDENTName Change ☐Decedent Filing ☐Spouse Decedent ☐Amended Return ☐NOL Carryback ☐

Your first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN Spouse's SSN Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.☐Enter a "1" in box if **single**.Enter a "2" in box if **married filing jointly**.Enter a "3" in box if **married filing separately**.Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying widow(er)**.**6 EXEMPTIONS:**6A ☒ Yourself☐ 65 or older☐ Blind☐ Qualifying Widow(er)Total of 6A & 6B 6B ☐ Spouse☐ 65 or older☐ Blind**6C DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c, in the boxes here.**6C**

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C**6D****6335**

63354

66

12312012

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_____, _____.00

12A	<div></div> , <div></div> <div></div> <div></div> .00
12B	<div></div> , <div></div> <div></div> <div></div> .00
12C	<div></div> , <div></div> <div></div> <div></div> .00
12D	<div></div> , <div></div> <div></div> <div></div> .00
12E	<div></div> , <div></div> <div></div> <div></div> .00
13	<div></div> , <div></div> <div></div> <div></div> .00
14	<div></div> <div></div> , <div></div> <div></div> , <div></div> <div></div> .00
15	<div></div> <div></div> , <div></div> <div></div> , <div></div> <div></div> .00

16			,			,			.	00
17			,			,			.	00
18			:			:			.	00

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COMPLETE AND SIGN RETURN ON NEXT PAGE.

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AMOUNTS DUE LOUISIANA

37	AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18.	
38	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	
39	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	
40	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	
41	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	<input type="checkbox"/>
42	INTEREST – From the Interest Calculation Worksheet, page 37, Line 5.	
43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 37, Line 7.	
44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 37, Line 7.	
45	UNDERPAYMENT PENALTY – See <i>instructions for Underpayment Penalty, page 37, and Form R-210R</i> . If you are a farmer, check the box.	<input type="checkbox"/>
46	BALANCE DUE LOUISIANA – Add Lines 37 through 45. Use address 1 below. For electronic payment options, see page 2.	PAY THIS AMOUNT.

37								.00
38								.00
39								.00
40								.00
41								.00
42								.00
43								.00
44								.00
45								.00
46								.00

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 36.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature <i>(If filing jointly, both must sign.)</i>	Date	Telephone number of paid preparer ()	Date

Enter the first 4 characters of your last name in these boxes.



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Individual Income Tax Return
Calendar year return due 5/15/2013



FOR OFFICE USE ONLY

Field Flag

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Social Security Number, PTIN, or
FEIN of paid preparerSPEC
CODE

--	--	--	--

{Address}






































1	Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550
2	Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

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Enter your Social Security Number.

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	1	   ,    ,   .	 00
	2	   ,    ,   .	 00
	2A	   ,    ,   .	 00
	3	   ,    ,   .	 00

Exempt Income Description

Code

Amount

[illegible]

Description - See instructions beginning on page 24.	Code
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Other, see instructions, page 25. Identify: _____	49E



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2012 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
- 1. Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 - 2. Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 - 3. Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000 whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE F – 2012 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____
Dependent name _____	Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D

--	--	--	--	--	--	--	--	--	--

 .00

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 26.

Credit Description		Code	Amount of Credit Claimed
2		<div><div></div><div></div><div></div></div>	2 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00
3		<div><div></div><div></div><div></div></div>	3 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00
4		<div><div></div><div></div><div></div></div>	4 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00
5		<div><div></div><div></div><div></div></div>	5 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00
6		<div><div></div><div></div><div></div></div>	6 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, and 2 through 6. Also, enter this amount on Form IT-540, Line 23.	<div><div></div><div></div><div></div></div>	7 <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> .00

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Digital Interactive Media & Software	73F
Urban Revitalization	56F	Musical and Theatrical Productions	62F			Other Refundable Credit	80F

SCHEDULE H – 2012 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55.	1	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> 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1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar.
2	CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 28 for definitions of these disabilities.

1

		Deaf	Loss of Limb	Mentally incapacitated	Blind		
2A	Yourself	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2D	Enter the total number of qualifying individuals. Only one credit is allowed per person.
2B	Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2E	Multiply Line 2D by \$100.
2C	Dependent *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
* List dependent names here. ➤							

3	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS	
3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	
3B	Multiply Line 3A by 40 percent. Round to the nearest dollar.	
4	CREDIT FOR CERTAIN FEDERAL TAX CREDITS	
4A	Enter the amount of eligible federal credits.	
4B	Multiply Line 4A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25.	

3A 

3B

						00
--	--	--	--	--	--	----

4A  00

4B

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 28*.

Amount of Credit Claimed

5		<div><div></div><div></div><div></div></div>	5	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
6		<div><div></div><div></div><div></div></div>	6	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
7		<div><div></div><div></div><div></div></div>	7	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
8		<div><div></div><div></div><div></div></div>	8	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
9		<div><div></div><div></div><div></div></div>	9	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
10		<div><div></div><div></div><div></div></div>	10	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Also, enter this amount on Form IT-540, Line 14.	<div><div></div><div></div><div></div></div>	11	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399



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ABOUT THIS FORM

The return has been designed for electronic scanning, which permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Enter amounts only on those lines that are applicable.
2. Use only a pen with **black ink**.
3. Because this form is read by a machine, enter your numbers **inside the boxes** like this:

0	1	2	3	4	5	6	7	8	9	X
---	---	---	---	---	---	---	---	---	---	---

4. All numbers should be rounded to the nearest dollar. Numbers should NOT be entered over the pre-printed zeros, in the boxes on the far right, which are used to designate cents (.00).
5. To avoid any delay in processing, use this form for **2012** only.
6. If you are filing an amended return, mark an "X" in the "Amended Return" box on the face of the return.

Nonresidents and part-year residents must use Form IT-540B to file their Louisiana return. Nonresident professional athletes must electronically file Form IT-540B-NRA.

Name, address, and Social Security Number – Enter your name, address, daytime telephone number, Social Security Number, and date of birth on your return. If there is a change in your name since last year's return (for example, new spouse), mark the "Name Change" box. LDR automatically updates your account when you change your address with the Post Office. Failure to notify the Post Office of your address change will result in your account not being updated. A direct address change can also be accomplished by filing your tax return electronically. If married, enter Social Security Numbers and date of birth for both you and your spouse. On a joint return, your names and Social Security Numbers must be listed in the same order that you listed them on your federal return.

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2012, complete Lines 1 through 6D. In the appropriate boxes above Line 7, enter the total amount of wages and income and mark the box to the right. Skip to Line 16, enter zero "0" and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household, you must show the name of the qualifying person in the space provided if the person is not a dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return, you are age 65 or over, you are blind, or your filing status is Qualifying Widow(er). You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Enter the amount of your Federal Adjusted Gross Income. This amount is taken from Federal Form 1040EZ, Line 4, OR from Federal Form 1040A, Line 21, OR from Federal Form 1040, Line 37. If your Federal Adjusted Gross Income is less than zero, enter "0."

The following residents should use Schedule E to determine their Louisiana Adjusted Gross Income:

1. Residents with exempt income such as interest on U.S. government obligations and public employee retirement systems.
2. Residents with recapture of START contributions.

3. Residents with interest income from obligations of other states and their political subdivisions.
4. Residents age 65 years or older with annual retirement income taxable to Louisiana.
5. Residents who are active duty military and have served 120 or more consecutive days out-of-state during the calendar year.
6. Residents who have paid school tuition, home-schooled educational expenses, or public school educational expenses for qualified dependents.

Mark the box on Line 7 if the amount from Schedule E, Line 5C, is used. In order to complete Schedule E, you may need to first compute your modified federal income tax deduction for Louisiana purposes if you claimed federal disaster relief credits on your 2012 federal return.

Line 8A, 8B and 8C – If you did not itemize your deductions on your federal return, skip Lines 8A, 8B, and 8C and go to Line 9.

Line 8A – If you itemized your deductions on your federal return, enter the amount of your federal itemized deductions, shown on Federal Form 1040, Schedule A, Line 29.

Line 8B – If you itemized your deductions on your federal return and your filing status is 1 or 3, enter \$5,950; 2 or 5, enter \$11,900; 4, enter \$8,700.

Line 8C – Subtract Line 8B from Line 8A. If less than zero, enter zero "0."

Line 9 – If you claimed federal disaster relief credits on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. However, the credits must be utilized on your federal return. Attach a copy of your federal return that indicates the amount of the credit, a copy of Federal Form 3800, and a copy of the appropriate IRS form to substantiate the amount of the credit.

If you **have not** claimed federal disaster relief credits, enter your federal income tax liability on Line 9. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ**, Line 10.
- Federal Form **1040A**, Line 35.
- Federal Form **1040**, Line 55, minus the amount from Form 4972, reported on Line 44.

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 47. If this additional deduction is claimed, no special allowable credit may be claimed on Louisiana Nonrefundable Tax Credits, Schedule G, Line 4.

Line 10 – Subtract Line 8C and Line 9 from Line 7. If less than zero, enter zero "0."

Line 11 – Use the tax table that corresponds with your filing status. Locate the amount of your tax table income from Line 10 in the first two columns of the tax table. Read across to the column numbered the same as the total number of exemptions claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. Enter this amount on Line 11. If you have more than 8 exemptions, refer to the instructions at the top of the tax tables.

Line 12A – If you have claimed a Federal Child Care Credit on either Federal Form 1040A, Line 29, or Federal Form 1040, Line 48, enter the amount.

Line 12B – Enter the amount of your 2012 Louisiana Nonrefundable Child Care Credit from the Louisiana Nonrefundable Child Care Credit Worksheet on page 32. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** See instructions on page 31.

Line 12C – Enter the amount of your Louisiana Nonrefundable Child Care Credit carried forward from 2008 through 2011. The amount of your **2007** Nonrefundable Child Care Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable Child Care Credit Worksheet on page 32.

Line 12D – Enter the amount of your Louisiana Nonrefundable School Readiness Credit. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** The amount is determined from your Nonrefundable School Readiness Credit Worksheet on page 33. In the boxes under Line 12D, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Instructions for Preparing Your 2012 Louisiana Resident Income Tax Return Form, Continued...

Line 12E – Enter the amount of your Louisiana Nonrefundable School Readiness Credit carried forward from 2008 through 2011. To determine the carry forward amount, use the Louisiana Nonrefundable School Readiness Credit Worksheet on page 33.

Line 13 – A credit of \$25 is allowed for each dependent child claimed on Line 6C who attended school from kindergarten through 12th grade for at least part of this year. Multiply the number of qualified dependents by \$25 and enter the result.

Line 14 – Enter the amount of the Other Nonrefundable Tax Credits from Form IT-540, Schedule G, Line 11.

Line 15 – Add Lines 12B through 14.

Line 16 – Subtract Line 15 from Line 11. If less than zero or if you are not required to file a federal return, enter zero "0" and complete the remainder of the return.

Line 17 – During 2012, if you purchased goods for use in Louisiana from outside the state and were not charged Louisiana state sales tax, you are required to file and pay the tax directly to LDR. This includes purchases from catalogs, television, Internet, another state, or outside the U.S. See the Consumer Use Tax Worksheet below. If any of the items were alcoholic beverages or tobacco products, you are required to file a Consumer Excise Tax Return, R-5629, which is posted on LDR's website.

Line 18 – Add Lines 16 and 17.

Name Boxes – Enter the first 4 characters of the primary taxpayer's last name in the boxes at the bottom of the second, third, and fourth page.

Line 19 – Enter the amount of your Louisiana Refundable Child Care Credit from the 2012 Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line.** See instructions on page 31.

Line 19A – Enter the amount from the 2012 Louisiana Refundable Child Care Credit Worksheet, page 35, Line 3.

Line 19B – Enter the amount from the 2012 Louisiana Refundable Child Care Credit Worksheet, page 35, Line 6.

Line 20 – Enter the amount of your 2012 Louisiana Refundable School Readiness Credit. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim this credit.** The amount is determined from your Louisiana Refundable School Readiness Credit Worksheet on page 36. In the boxes under Line 20, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Line 21 – Enter the amount of your Louisiana Earned Income Credit (LA EIC). If you claimed a Federal Earned Income Credit (EIC), you are entitled to a LA EIC as provided under R.S. 47:297.8. The refundable credit is equal to 3.5 percent of your Federal EIC. See the Louisiana Earned Income Credit Worksheet, page 36.

Line 22 – Enter the amount of the Louisiana Citizens Property Insurance assessment that was included in your homeowner's insurance premium. A copy of the declaration page from your premium notice must be attached to your return. For additional information regarding this credit, visit www.revenue.louisiana.gov/citizens.

Line 23 – Enter the amount of the Other Refundable Tax Credits from Form IT-540, Schedule F, Line 7.

Line 24 – Enter the amount of Louisiana income tax withheld in 2012. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld. If the withholding amount exceeds 10 percent of the income shown on Form IT-540, Line 7, you must attach a copy of your federal return.

Line 25 – Enter the amount of any credit carried forward from 2011. This amount is shown on your 2011 Form IT-540, Line 47, or IT-540B, Line 47.

Line 26 – Enter the amount of any payment made on your behalf by a composite partnership filing. Enter the name of the partnership on the line provided on the return. If more than one partnership made a payment on your behalf, attach a schedule labeled with your name and Social Security Number and list each partnership and payment made.

Line 27 – Enter the total amount of estimated payments you made for the 2012 tax year.

Line 28 – Enter the amount of the payment made with your 2012 extension request.

Line 29 – Add Lines 19, and 20 through 28. **Do not include amounts on Line 19A and 19B.**

Line 30 – If Line 29 is greater than Line 18, subtract Line 18 from Line 29. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 29 is equal to Line 18, enter a zero on Lines 30 through 37 and go to Line 38. If Line 29 is less than Line 18, enter a zero on Lines 30 through 36 and go to Line 37.

Line 31 – See instructions for Underpayment Penalty, page 37.

Line 32 – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, enter zero "0," subtract Line 30 from Line 31, and enter the balance on Line 37.

Line 33 – You may donate all or part of your overpayment (Line 32) to various organizations or funds listed on Lines 2 through 19 of Schedule D. Enter the amount from Schedule D, Line 20. This amount cannot be greater than Line 32.

Line 34 – Subtract Line 33 from Line 32. This amount of overpayment is available for credit or refund.

Line 35 – Enter the amount of available overpayment shown on Line 34 that you wish to credit to 2013.

Line 36 – Subtract Line 35 from Line 34. This amount is to be refunded. You must select how you want to receive your refund. Enter a "1" in box if you want to receive your refund on a MyRefund Card. Enter a "2" in box if you want to receive your refund by paper check. If you do not make a refund selection, you will receive your refund on a MyRefund Card.

Name Boxes – Enter the first 4 characters of the primary taxpayer's last name in the boxes at the bottom of the second, third, and fourth page.

Line 37 – If Line 18 is greater than Line 29, subtract Line 29 from Line 18. If you entered an amount from Line 32 as the result of underpayment penalty exceeding an overpayment, complete Lines 38 through 41, enter zero "0" on Lines 42 through 45, and go to Line 46.

Lines 38, 39, 40, and 41 – You may make an additional donation to the funds listed on Lines 38 through 41. You must include payment for the amount being donated with your return. The donation will not be made unless you make payment.

Line 42 – Interest is charged on all tax amounts not paid by the due date. Enter the amount from the Interest Calculation Worksheet, page 37, Line 5.

Line 43 – If you fail to file your tax return by the due date – on or before May 15, 2013, for calendar year filers, on or before your fiscal year due date, or on or before your approved extension date, you may be charged delinquent filing penalty. Enter the amount from the Delinquent Filing Penalty Calculation Worksheet, page 37, Line 7.

Line 44 – If you fail to pay 90 percent of the tax due by the due date – on or before May 15, 2013, for calendar year filers, you may be charged delinquent payment penalty. Enter the amount from the Delinquent Payment Penalty Calculation Worksheet, page 37, Line 7.

Line 45 – See instructions for Underpayment Penalty, page 37.

Consumer Use Tax Worksheet

Under La. R.S. 47:302(K), LDR is required to collect an 8 percent tax on out-of-state purchases subject to use tax. This 8 percent rate (which includes 4 percent to be distributed by LDR to local governments) is in lieu of the actual rate in effect for your area, and is payable regardless of the actual combined state and local rate for your area.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state businesses who are not required to collect sales tax.

1. Taxable purchases.....\$	_____	.00
Tax rate (8 percent).....	_____	X .08
2. Total use tax due	\$ _____	.00



Enter here and on Form
IT-540, Line 17.

Instructions for Preparing Your 2012 Louisiana Resident Income Tax Return Form, Continued...

Line 46 – Add Lines 37 through 45. You may make payment by credit card or electronic debit on www.revenue.louisiana.gov/fileonline. You may also make payment by check or money order. **DO NOT SEND CASH.** Make your check or money order payable to the **Louisiana Department of Revenue**. Print the last four digits of your Social Security Number on your check or money order and attach it to your return.

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



Social Security Numbers – Enter your social security number in boxes provided on each page of your return.

Name Boxes – Enter the first 4 characters of the primary taxpayer's **last name** in the boxes under the signature line.

Filing – YOU MUST SIGN AND DATE YOUR RETURN. If married filing jointly, both spouses must sign. If your return was prepared by a paid preparer, that person must also sign in the appropriate space and enter his or her identification number. **DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. Only submit an original return.**

Instructions for Schedule D – Donations

Line 1 – Enter the amount of adjusted overpayment from Form IT-540, Line 32.

Line 2 – You may donate all or part of your adjusted overpayment (Line 1) to The Military Family Assistance Fund. This fund provides assistance to family members of activated Louisiana military personnel.

Line 3 – You may donate all or a part of your adjusted overpayment (Line 1) to the Coastal Protection and Restoration Fund for the purposes of coastal restoration, conservation, and hurricane protection. Visit www.coastal.louisiana.gov for more information.

Line 4 – You may contribute an amount of your adjusted overpayment (Line 1) to the Louisiana Student Tuition Assistance and Revenue Trust (START) Savings Program. **IMPORTANT:** If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program in order to contribute all or part of your overpayment. If you do not have an account, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or go to www.startsaving.la.gov to enroll. All contributions of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 5 – You may donate all or part of your adjusted overpayment (Line 1) to the Wildlife Habitat and Natural Heritage Trust Fund. This fund provides for the acquisition and management of lands used for state parks, state forests, and wildlife and fishery management areas.

Line 6 – You may donate all or part of your adjusted overpayment (Line 1) for the purpose of combating prostate cancer.

Line 7 – You may donate all or part of your adjusted overpayment (Line 1) to the Louisiana Animal Welfare Commission for the purpose of promoting the proper treatment and well-being of animals.

Line 8 – You may donate all or part of your adjusted overpayment (Line 1) to the National Lung Cancer Partnership to combat lung cancer through research, awareness, and advocacy. For more information on the fund, visit www.nationallungcancerpartnership.org.

Line 9 – You may donate all or part of your adjusted overpayment (Line 1) to the Louisiana Chapter of the National Multiple Sclerosis Society Fund to advance research for a cure and to address the challenges of those affected by MS.

Line 10 – You may donate all or part of your adjusted overpayment (Line 1) to promote unity among member food banks in Louisiana in support of

their common mission to feed the hungry. Visit www.lafba.org for more information.

Line 11 – You may donate all or part of your adjusted overpayment (Line 1) to support the celebration of the 200th anniversary of Louisiana's statehood and the 200th anniversary of the Battle of New Orleans. For more information, visit www.louisianabicentennial2012.com.

Line 12 – You may donate all or part of your adjusted overpayment (Line 1) to the Make-A-Wish Foundation of the Texas Gulf Coast & Louisiana. For more information, visit www.texgulf.wish.org.

Line 13 – You may donate all or part of your adjusted overpayment (Line 1) to the Louisiana Association of United Ways/LA 2-1-1 for the purpose of the 2-1-1 helpline. Visit www.louisiana211.org for more information.

Line 14 – You may donate all or part of your adjusted overpayment (Line 1) to the Center of Excellence for Autism Spectrum Disorder.

Line 15 – You may donate all or part of your adjusted overpayment (Line 1) to the Louisiana Alliance for the Advancement of End of Life Care. For more information, visit www.allianceforhospice.org.

Line 16 – You may donate all or part of your adjusted overpayment (Line 1) to the American Red Cross. Visit www.redcross.org for more information.

Line 17 – You may donate all or part of your adjusted overpayment (Line 1) to fund the New Opportunities Waiver program to provide services for people with severe disabilities. The program is administered by the Department of Health and Hospitals. Visit www.laddd.org/main/sitemap/now-fund/ for more information.

Line 18 – You may donate all or part of your adjusted overpayment (Line 1) to the Friends of Palmetto Island State Park, Inc. for the purpose of supporting and enhancing the Palmetto Island State Park.

Line 19 – You may donate all or part of your adjusted overpayment (Line 1) to the Dreams Come True, Inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. Visit www.dctbrla.org for more information.

Line 20 – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 33.

Instructions for Schedule E – Adjustments to Income

Line 1 – Enter the amount of your Federal Adjusted Gross Income. This amount is shown either on your Federal Form 1040EZ, Line 4 **OR** your Federal Form 1040A, Line 21, **OR** your Federal Form 1040, Line 37. If the amount is less than zero, mark the box on Line 1. Do not use a negative sign with the amount. For example, if your Federal AGI is a \$10,000 loss, mark the box on Line 1 and enter 10,000.

Line 2 – Tax-exempt interest and dividend income reported on your federal return are taxable to Louisiana if ALL of the following conditions are met:

- You are filing as a resident of Louisiana.
- The interest or dividend income is received from obligations of a state or political subdivision of a state other than Louisiana. Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them and their constituted authorities are exempt from Louisiana taxes.
- The obligations were purchased on or after January 1, 1980.

Enter the **TOTAL** taxable interest and dividends. Do not list interest and dividends separately. See Revenue Ruling 11-001 if you have any Build America Bonds.

Line 2A – Enter any previously exempted Louisiana Student Tuition Assistance and Revenue Trust (START) contributions that were refunded to you during 2012 by the Louisiana Office of Student Financial Aid.

Line 3 – Add Lines 1, 2, and 2A. If the amount is less than zero, enter zero "0." **This line may not be less than zero.**

EXEMPT INCOME LINES 4A THROUGH 4H

On the next page is a list of income items that are considered exempt by Louisiana law to arrive at Louisiana taxable income. These income exclusions are referenced individually by a three-digit code. Enter the description, identifying code, and dollar amount in the appropriate spaces on Lines 4A through 4H.

NOTE: Use only the codes referenced in the table on Schedule E. The codes listed here are not interchangeable with other codes listed in this booklet.

EXAMPLE:

Exemption Description	Code	Amount
START Savings Program	09E	700.00

CODE EXEMPTION DESCRIPTION

- 01E – Interest and Dividends on US Government Obligations** – Enter the amount of interest and dividends received from U.S. government obligations that are included in the amount on Line 1 of Schedule E. Include amounts received from mutual funds, which are identified as income from investments in U.S. government obligations. If the amount is not identified specifically, it is taxable and cannot be excluded.
- 02E – Louisiana State Employees’ Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Employees’ Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 03E – Louisiana State Teachers’ Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Teachers’ Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 04E – Federal Retirement Benefits** – Enter the amount of retirement benefits received from a Federal Retirement System. This amount should be included in the amount on Schedule E, Line 1.
- 05E – Other Retirement Benefits** – Enter the amount of retirement benefits received from any retirement systems whose benefits are specifically exempted by law from Louisiana income tax. In the space provided, enter the name of the retirement system or the statutory citation exempting these benefits from Louisiana income tax. A list of the eligible retirement systems and their statutory citations can be found on LDR’s website.
- 06E – Annual Retirement Income Exemption for Taxpayers 65 Years of Age or Older** – Up to \$6,000 of your annual retirement income may be exempted from state taxation if your filing status is single, head of household, married filing separately, or qualifying widow(er), and you are 65 years of age or older. If your filing status is **married filing jointly**, both you and your spouse are age 65 years or older, and each of you received annual retirement income, up to \$6,000 of the annual retirement income that **each** taxpayer receives may be exempt from state taxation. “Annual retirement income” that is taxable to Louisiana is any distributions from a pension, an annuity, or an individual retirement arrangement (IRA) that you receive and report on Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b. Do not include retirement benefits that are coded as 02E, 03E, 04E, or 05E. Enter the name of the payor on the line provided.

If your filing status is single, head of household, married filing separately, or qualifying widow(er), determine the exempt amount that should be entered for code 06E by completing the FIRST COLUMN of the worksheet provided below.

If your filing status is married filing jointly, determine the exempt amount that should be entered for code 06E by completing BOTH COLUMNS of the worksheet provided below.

Worksheet for Code 06E	Taxpayer	Spouse
1. Enter retirement income you received and reported on Federal Form 1040A, Lines 11b and 12b, OR that you reported on Federal Form 1040, Lines 15b and 16b. Enter taxpayer’s amount on Line 1(a) and enter spouse’s amount on Line 1(b).	a.	b.
2. Enter retirement income you received and reported as codes 02E, 03E, 04E, and 05E of Schedule E. Enter taxpayer’s amount on Line 2(a) and enter spouse’s amount on Line 2(b).		
3. Subtract Line 2 from Line 1.		
4. Maximum exemption for individuals 65 or older.	\$6,000	\$6,000
5. For each taxpayer 65 or older, enter the amount from Line 3, or Line 4, whichever is less.		
6. If your filing status is single, head of household, married filing separately, or qualifying widow(er), enter the amount from Line 5(a) above on Schedule E and code as 06E. If your filing status is married filing jointly, add the amounts on Lines 5(a) and 5(b) above and enter the result on Schedule E and code as 06E.		

CODE EXEMPTION DESCRIPTION

- 07E – Taxable Amount of Social Security** – Social Security benefits that are taxed on your federal return are exempt from Louisiana tax. Enter the amount shown on your Federal Form 1040A, Line 14b, or Federal Form 1040, Line 20b.
- 08E – Native American Income** – Louisiana Administrative Code 61:1.1303 provides that income derived from sources **on the reservation** that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe’s reservation shall be exempted from Louisiana individual income tax. The income derived from sources **outside of the reservation, including sources outside of Louisiana**, that have been earned or received by an enrolled member of a federally recognized Indian tribe residing on that tribe’s reservation is taxable for Louisiana individual income tax purposes. Income earned by a member of a federally recognized tribe residing off of the tribe’s reservation in Louisiana is taxable regardless of the income source. Additionally, an enrolled member of a federally recognized Indian tribe who resides on the reservation for a portion of the year and resides off the reservation for a portion of the year is taxed based on where the enrolled member resided when the income was earned.
- 09E – START Savings Program Contributions** – R.S. 47:293(9)(a)(vi) provides that any Louisiana Student Tuition Assistance and Revenue Trust (START) account holders with a filing status of single, married filing separately, head of household, and qualifying widow(er) can exempt up to \$2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can each exempt up to \$4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. See Revenue Information Bulletin 06-003 on LDR’s website.
- 10E – Military Pay Exclusion** – R.S. 47:293(9)(e) provides an exclusion to Louisiana residents who were on active duty in the U.S. armed forces for 120 or more consecutive days. The exempt portion is the compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty, up to \$30,000. Example: If on January 15, 2012, you went on active duty and continuously remained on active duty at least through May 13, 2012 (120 days) during which you served 40 days in Louisiana and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to \$30,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2012 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer.
- 11E – Road Home** – R.S. 47:293(9)(a)(i) provides that any grant, loan, or other benefit directly or indirectly provided to a taxpayer by a hurricane recovery entity shall be excluded if the income was included in the taxpayer’s Federal Adjusted Gross Income. Hurricane recovery entities that provided benefits are the Road Home Corporation, the Louisiana Recovery Authority, the Disaster Recovery Unit of the Office of Community Development, or the Louisiana Family Recovery Corps. This amount should be included in the amount on Schedule E, Line 1.
- 13E – Recreation Volunteer** – R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who volunteer for recreation departments. To qualify for this exclusion, the taxpayer must serve as a volunteer for 30 or more hours during the taxable year and must be registered as a volunteer with a recreation department operated by the state of Louisiana or a political subdivision of the state. The recreation department must certify that the taxpayer served as a volunteer and was not compensated for their services.

CODE	EXEMPTION DESCRIPTION
14E – Volunteer Firefighter	– R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who serve as volunteer firefighters. To qualify for this exclusion, the taxpayer must complete 24 hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. To substantiate the exclusion, a taxpayer should retain either a membership card with the taxpayer's name and the applicable tax year, a lifetime membership card, or a copy of the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program and a certificate or other document provided to the taxpayer noting the date of the training, the topic covered, the duration of the training, and name and contact information of the person providing the training to support the continuing education requirements.
16E – Voluntary Retrofit Residential Structure	– R.S. 47:293(9)(a)(xiii) provides an exclusion for a taxpayer who voluntarily retrofits an existing residential structure on which the homestead exemption is claimed for ad valorem tax purposes and the structure is not rental property. The exclusion is for 50 percent of the cost paid or incurred on or after January 1, 2007, less the value of any other state, municipal, or federally sponsored financial incentives and is limited to \$5,000 per retrofitted residential structure. To qualify, the voluntary retrofitting must not be a construction, reconstruction, alteration, or repair of an existing residential structure and must comply with the State Uniform Construction Code. See Revenue Information Bulletin 09-007 for more information.
17E – Elementary and Secondary School Tuition	– R.S. 47:297.10 provides a deduction for expenses paid for your qualified dependent's enrollment in a nonpublic elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university. The dependent must be claimed on your 2012 return or must have been claimed on your 2011 return. To calculate the amount of the deduction, use the 2012 Louisiana School Expense Deduction Worksheet on the back of Schedule E.
18E – Educational Expenses for Home-Schooled Children	– R.S. 47:297.11 provides a deduction for expenses paid for home-schooling your qualified dependent. The dependent must be claimed on your 2012 return or must have been claimed on your 2011 return. To calculate the amount of the deduction, use the 2012 Louisiana School Expense Deduction Worksheet on the back of Schedule E.
19E – Educational Expenses for a Quality Public Education	– R.S. 47:297.12 provides a deduction for expenses paid for a quality education for your qualified dependent's enrollment in a public elementary or secondary school. The dependent must be claimed on your 2012 return or must have been claimed on your 2011 return. To calculate the amount of the deduction, use the 2012 Louisiana School Expense Deduction Worksheet on the back of Schedule E.
20E – Capital Gain from Sale of Louisiana Business	– R.S. 47:293(9)(a)(xvii) provides a deduction for net capital gains resulting from the sale or exchange of an equity interest; or from the sale or exchange of substantially all of the assets of a nonpublicly traded corporation, partnership, limited liability company, or other organization commercially domiciled in Louisiana. Attach a copy of your federal return and supporting forms and a schedule showing the calculation of the deduction. See Revenue Information Bulletin 10-017 for more information.

CODE	EXEMPTION DESCRIPTION								
49E – Other	– On a separate schedule, list the source and amount of other income included in Schedule E, Line 1, which Louisiana cannot tax. You must attach copies of supporting documentation in order to verify the exemption claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income, regardless of where the income was earned. Credit for taxes paid to other states may be deducted on Nonrefundable Tax Credits, Schedule G, Line 1. Nonresident and Part-Year Residents should use Form IT-540B to determine their Louisiana tax. Nonresident professional athletes must file Form IT-540B-NRA electronically. Disabled individuals claiming an exemption under R.S. 47:59.1 for making adaptations to their home should use this line to deduct the expenses from their gross income. Persons receiving disability income (R.S. 47:44.1(B)) for a permanent, total disability may exclude up to \$6,000 of annual disability income from their taxable income. Persons claiming an S Bank shareholder exclusion should use this line to report the exclusion, which is equal to the S Bank shareholder's nontaxable income from Louisiana taxable income. "S Bank nontaxable income" means the portion of the income reported by an S Bank on Federal Form 1120S, Schedule K-1, or the portion of the income reported by an S Bank on an equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967. See Revenue Ruling 11-001 if you have any Build America Bonds. Note: Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax. Line 4I – Add Lines 4A through 4H. Line 4J – Enter the amount of federal tax applicable to the exempt income shown on Line 4I. If Line 9 on Form IT-540 is greater than zero, complete both options and use the option that results in the lower federal tax. You may need to first compute your modified federal income tax deduction for Louisiana purposes if you have taken certain federal credits as a result of Hurricanes Katrina or Rita. See instructions for Line 9 on page 21. Option 1: <table border="1"> <tr> <th>If Line 4I is:</th><th>Then enter on Line 4J:</th></tr> <tr> <td>Less than \$15,000</td><td>-0-</td></tr> <tr> <td>\$15,000 - \$50,000</td><td>25% of the amount over \$15,000</td></tr> <tr> <td>More than \$50,000</td><td>\$8,750, plus 40% of the amount over \$50,000</td></tr> </table> Option 2: Divide Line 4I by Line 1. Carry out two decimal places in the percentage. For example, 48.32 percent. DO NOT ROUND UP. The percentage cannot exceed 100 percent. Multiply your total federal tax from Form IT-540, Line 9, by the ratio obtained. If there is no applicable federal tax, enter zero "0." Line 4K – Subtract Line 4J from Line 4I. Line 5A – Subtract Line 4K from Line 3. Line 5B – Enter the amount of your IRC 280C expense adjustment. See Revenue Information Bulletin 06-017 for further details. To substantiate the credit, provide LDR with a copy of Federal Form 3800 that indicates the credit plus the appropriate form for the credit. A shareholder of an S corporation or other pass-through entities should attach a copy of Schedule K-1 to substantiate the credit. Line 5C – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used. If the amount is less than zero, enter zero "0."	If Line 4I is:	Then enter on Line 4J:	Less than \$15,000	-0-	\$15,000 - \$50,000	25% of the amount over \$15,000	More than \$50,000	\$8,750, plus 40% of the amount over \$50,000
If Line 4I is:	Then enter on Line 4J:								
Less than \$15,000	-0-								
\$15,000 - \$50,000	25% of the amount over \$15,000								
More than \$50,000	\$8,750, plus 40% of the amount over \$50,000								

General Information Regarding Tax Credits

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name, and Social Security Number. Revenue Information Bulletins are posted on www.revenue.louisiana.gov/policies under Policy Documents.

Instructions for Refundable Tax Credits, Schedule F

Line 1 – R.S. 47:297.9 allows a refundable credit for 100 percent of the amount paid by an active or reserve military servicemember, or the spouse of an active or reserve military servicemember, or the dependent of such servicemember for obtaining a Louisiana noncommercial hunting or fishing license. A copy of the noncommercial hunting and/or fishing license must be submitted to LDR in order to claim the credit. Complete all information requested in Lines 1A through 1D. The credit for the license is valid only during the time the servicemember is on active duty and does not apply to purchases of lifetime licenses. Please contact LDR for more information concerning this credit.

Additional Refundable Tax Credits, Lines 2 through 6

Below is a list of additional refundable tax credits available for the tax year ending December 31, 2012. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 2 through 6.

NOTE: Use only the codes referenced in the table on Schedule F. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Historic Residential	6 0 F	4 0 0 . 00

Line 7 – Add Lines 1D and 2 through 6. Also, enter the amount on Form IT-540, Line 23.

CODE	CREDIT DESCRIPTION
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| 50F – Inventory Tax – R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Refer to Revenue Information Bulletin 06-036 on the LDR website. |
| 51F – Ad Valorem Natural Gas – R.S. 47:6006 allows a refundable credit for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Both a copy of the tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return. |
| 52F – Ad Valorem Offshore Vessels – R.S. 47:6006.1 allows a refundable credit for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. Copies of the tax assessment, the cancelled check in payment of the tax, and a completed Form LAT 11A from the Louisiana Tax Commission must be attached to the return. |
| 54F – Telephone Company Property – R.S. 47:6014 allows a refundable credit for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See Revenue Information Bulletin 01-004 on LDR's website. A schedule must be attached stating which entity paid the tax and obtained the credit on the individual's behalf. |
| 55F – Prison Industry Enhancement – R.S. 47:6018 allows a refundable credit for the state sales and use tax paid by a taxpayer on purchases of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Contact LDR for further information regarding this credit. |

CODE	CREDIT DESCRIPTION
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| 56F – Urban Revitalization – R.S. 51:1801 et seq. allows a refundable credit for investing in certain economically depressed areas of the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. |
| 57F – Mentor-Protégé – R.S. 47:6027 allows a refundable credit for a mentor business that fulfills the terms of a Mentor-Protégé Agreement as approved by the Louisiana Department of Economic Development. A copy of the certification of the credit must be attached to the return. |
| 58F – Milk Producers – R.S. 47:6032 allows a refundable credit for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under the Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration, shall be certified by the Louisiana Department of Health and Hospitals to receive the credit. Revenue Information Bulletin 08-014 provides information regarding the credit. |
| 59F – Technology Commercialization – R.S. 51:2351 et seq. allows a refundable credit for a qualifying individual or business that invests in the commercialization of Louisiana technology. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. |
| 60F – Historic Residential – R.S. 47:297.6 allows a refundable credit for the amount of eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential or owner-occupied mixed use structure located in a National Register Historic District, a cultural products district, a local historic district, a Main Street District, or a downtown development district. The tax credit is limited to one credit per rehabilitated structure and can not exceed \$25,000 per structure. Taxpayers must apply to the Louisiana Department of Culture, Recreation, and Tourism, Division of Historic Preservation for certification. A copy of the certification of the credit must be attached to the return. |
| 61F – Angel Investor – R.S. 47:6020 allows a refundable credit for taxpayers who made third party investments in certified Louisiana entrepreneurial businesses between January 1, 2005, and December 31, 2009. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. Refer to Revenue Information Bulletin 06-020 on LDR's website. |
| 62F – Musical and Theatrical Productions – R.S. 47:6034 allows a refundable credit for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to the live performance industry. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. |
| 64F – Wind and Solar Energy Systems – R.S. 47:6030 allows a refundable credit for taxpayers who purchase and install a wind energy system, a solar energy system, or both in a residence located in this state, or for owners who purchase and install such energy systems in a residential rental apartment project. Taxpayers are also eligible for the credit when a resident purchases a newly constructed home with such systems already installed, or when such systems are installed in new apartment projects. The credit is equal to 50 percent of the first \$25,000 of the cost of each wind energy system or solar energy system, including installation costs. Only one tax credit is available for each eligible system. When taking this credit, the taxpayer will not be eligible for any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for that property. Refer to Louisiana Administrative Code 61:I.1907 on LDR's website. |

Instructions for Refundable Tax Credits, Schedule F, Continued...

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
65F – School Readiness Child Care Provider	– R.S. 47:6105 allows a refundable credit for a child care provider who operates a facility or facilities where care is given to foster children in the custody of the Louisiana Department of Children and Family Services (DCFS) or to children who participate in the Child Care Assistance Program administered by the Office of Family Support in DCFS. The credit is based on the average monthly number of children who attended the facility multiplied by an amount based on the quality rating of the child care facility. For more information regarding this credit, contact DCFS.		sugarcane trailer to an eligible sugarcane trailer. An eligible trailer hauls sugarcane and meets certain requirements which will authorize the owner or operator to obtain an annual special permit for sugarcane vehicles after August 1, 2012. The credit is limited to \$7,000 per trailer.
66F – School Readiness Child Care Directors and Staff	– R.S. 47:6106 allows a refundable credit for eligible child care directors and eligible child care staff. The tax credit is based on certain attained qualifications for directors and staff members. The credit amount is variable and the 2012 amount is posted at www.qrs.louisiana.org . For more information regarding this credit, contact the Louisiana Department of Children and Family Services.	70F – Retention and Modernization	– R.S. 51:2399.1 et seq. allows a refundable credit for an employer who incurs qualified expenditures to modernize existing operations in Louisiana to retain the business in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
67F – School Readiness Business-Supported Child Care	– R.S. 47:6107 allows a refundable credit for a taxpayer who incurs eligible business-supported child care expenses. The percentage of eligible expenses allowed for the credit depends on the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Copies of cancelled checks and other documentation to support the amount of eligible expenses must be maintained and provided upon request. For more information regarding this credit, contact the Louisiana Department of Children and Family Services.	71F – Conversion of Vehicle to Alternative Fuel	– R.S. 47:6035 allows a refundable credit for the conversion of a vehicle to a qualified clean-burning motor vehicle fuel property, or the purchase of a new qualified motor vehicle with a qualified clean-burning fuel property installed by the manufacturer. The purchased vehicle must be properly registered with the Louisiana Department of Public Safety. You must attach documentation verifying the conversion or purchase of the vehicle.
68F – School Readiness Fees and Grants to Resource and Referral Agencies	– R.S. 47:6107 allows a refundable credit for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit can not exceed \$5,000 per tax year. For more information regarding this credit, contact the Louisiana Department of Children and Family Services.	72F – Research and Development	– R.S. 47:6015 allows a refundable credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. The credit is obtained through the Louisiana Department of Economic Development and documentation from that agency must be attached to the return. See Revenue Information Bulletin 09-020 on LDR's website.
69F – Sugarcane Trailer Conversion or Acquisition	– R.S. 47:6029 allows a refundable credit for the cost paid this year to acquire or replace an eligible sugarcane trailer, or to convert an ineligible	73F – Digital Interactive Media & Software	– R.S. 47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media and software. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. See Revenue Information Bulletin 12-017 on LDR's website.
		80F – Other Refundable Credit	– Reserved for future credits.

General Information about Disaster Relief Credits

Federal Disaster Relief Credits

Louisiana provides a deduction for federal income taxes paid on Louisiana income. Generally, when the federal income tax liability is decreased by federal credits, the amount of the Louisiana income tax liability increases. R.S. 47:293(4)(b) expands the relief granted to Louisiana taxpayers who claimed certain disaster credits granted for Hurricane Katrina or Hurricane Rita. To avoid paying additional income tax, Louisiana taxpayers who received these federal credits may increase the amount of their Louisiana federal income tax deduction by the amount of certain disaster relief credits claimed on the 2012 federal income tax form. Louisiana Administrative Code (LAC) 61:I.601 designated the following federal credits as disaster relief credits:

1. Employee Retention Credit
2. Work Opportunity Credit

3. Rehabilitation Tax Credit
4. Employer-Provided Housing Credit
5. Low Income Housing Credit
6. New Markets Tax Credit

For complete information about disaster relief credits, see LAC 61:I.601 on www.revenue.louisiana.gov/policies.

Consult your tax advisor or the IRS for information concerning the federal credits. If you claimed federal disaster relief credits on your federal return, complete Schedule H and attach a copy of the appropriate federal forms to your return to substantiate your modified Louisiana federal income tax deduction.

Instructions for Schedule H

Line 1 – Enter the amount of your federal income tax liability from Federal Form 1040, Line 55.

Line 2 – Enter the amount of federal disaster relief credits claimed on your federal return. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. Attach a copy of your federal return that indicates the amount of

the credit, a copy of Form 3800, and a copy of the appropriate IRS form in order to substantiate the amount of the credit.

Line 3 – Add the amounts from Lines 1 and 2 and enter the result on Line 3 and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased by the amount of federal disaster credits.

Instructions for Nonrefundable Tax Credits, Schedule G

Line 1 – If you are a resident of Louisiana, you are allowed a credit for income taxes paid to other states for income reported on your Louisiana return (R.S. 47:33). Note that you may not claim the tax withheld; you must file a return with the other state and claim the tax actually paid. You may not claim credit for taxes paid to cities or foreign countries. See Revenue Ruling 02-013 for information on taxes paid to the District of Columbia. The credit allowed on your Louisiana return must be for the same taxable year for which the tax was paid to the other states. On Line 1, enter the amount of the income tax paid to the other states. Round to the nearest dollar. A copy of the returns filed with the other states must be attached to your Louisiana return.

Line 2 – A credit of \$100 is allowed for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, is mentally incapacitated, or is blind (R.S. 47:297(A)). Only one credit is allowed per person. The disability must exist at the end of the taxable year or, if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, a physician's statement is required certifying the disability. For purposes of this credit:

- **DEAF** is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication.
- **LOSS OF LIMB** is defined as one who has lost one or both hands, at or above the wrist, or one or both feet, at or above the ankle. This credit also applies if use of the limb or limbs has been lost permanently.
- **MENTALLY INCAPACITATED** is defined as one who is incapable of caring for himself, or of performing routine daily health requirements, due to a his condition.
- **BLIND** is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is limited to a field no greater than 20 degrees.

The names of the qualifying dependents must be entered on Line 2C. On Line 2D, enter the total number of qualifying individuals. Multiply Line 2D by \$100 and enter the result on Line 2E.

Line 3 – Taxpayers who donate computer or other technological equipment to educational institutions in Louisiana are allowed a credit of 40 percent of the value of the property donated (R.S. 47:37). The recipient certifies the donation of property by using Form R-3400 the Certificate of Donation available on LDR's website. You must attach the completed certification form to your return. On Line 3A, enter the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 3A by 40 percent and enter the result on Line 3B. Round to the nearest dollar.

Line 4 – Taxpayers are allowed a credit of 10 percent of the following federal credits: a credit for the elderly computed on Federal Schedule R; a foreign tax credit found on Federal Form 1040, Line 47; a residential energy credit found on Federal Form 1040, Line 52; plus 10 percent of any investment tax credit or jobs credit computed on Federal Form 3800 (R.S. 47:297(B)). If the credit was not used on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not used. Enter the total federal credit on Line 4A. Multiply Line 4A by 10 percent and enter the result or \$25, whichever is less, on Line 4B.

Additional Nonrefundable Credits Lines 5 Through 10

Below is a list of additional nonrefundable tax credits available for the tax year ending December 31, 2012. Enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 5 through 10.

NOTE: Use only the codes referenced in the table on Schedule G. The codes listed here are not interchangeable with other codes listed in this booklet.

Example:

Credit Description	Code	Amount of Credit Claimed
Dedicated Research	220	500.00

Line 11 – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Also, enter the amount on Form IT-540, Line 14.

CODE	CREDIT DESCRIPTION
100	Premium Tax – R.S. 47:227 provides a credit for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed to individuals through certain legal entities such as partnerships. A schedule must be attached listing the entities that paid the premium tax and generated the credit on behalf of the individual.
105	Commercial Fishing – R.S. 47:297(C) provides a credit for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid. Do not claim the credit if you have already received a fuel tax refund.
110	Family Responsibility – R.S. 47:297(F) provides a credit for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit is equal to 33.3 percent of the contribution, not to exceed \$200.
115	Small Town Doctor/Dentist – R.S. 47:297(H) provides a credit for certified medical doctors and dentists licensed to practice in certain areas of Louisiana. The credit is limited to \$5,000.
120	Bone Marrow – R.S. 47:297(I) provides a credit to employers authorized to do business in the state who incur bone marrow donor expense by developing a bone marrow donation program, educating employees related to bone marrow donations, making payments to a health care provider for determining tissue types of potential donors, and paying wages to an employee for time related to tissue typing and bone marrow donation. If the wage expense is used to obtain the credit, it cannot be deducted as an expense for income tax purposes. The amount of the credit is equal to 25 percent of the bone marrow donor expense paid or incurred by the employer during the tax year.
125	Law Enforcement Education – R.S. 47:297(J) provides a credit for certain law enforcement officers and specified employees of the Louisiana Departments of Public Safety or Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement.
130	First Time Drug Offenders – R.S. 47:297(K) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense, and who is less than 25 years of age at the time of initial employment.
135	Bulletproof Vest – R.S. 47:297(L) provides a credit for the purchase of a bulletproof vest for certain law enforcement personnel. The credit is limited to \$100.
140	Nonviolent Offenders – R.S. 47:297(O) provides a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first-time nonviolent offense, has completed a court-ordered program certified by the employee's probation officer, and has worked 180 days. A statement signed by both the employer and employee certifying the employee's full-time work status for the year must be attached to the return.
145	Owner of Newly Constructed Accessible Home – R.S. 47:297(P) provides a credit for a taxpayer who owns a newly constructed one or two-family dwelling on which the homestead exemption is claimed. The dwelling must include certain accessible and barrier free design elements. The credit is for the lesser of \$1,000 or tax, and is taken in the taxable year that the construction of the dwelling completed. Form R-1089, available on LDR's website, must be attached to your return as documentation for this credit.
150	Qualified Playgrounds – R.S. 47:6008 provides a credit for donations to assist qualified playgrounds. The credit is for the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. For more information on this credit, see Revenue Ruling 02-020 posted on LDR's website.
155	Debt Issuance – R.S. 47:6017 provides a credit for the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.

CODE	CREDIT DESCRIPTION
175 –	Donations of Materials, Equipment, Advisors, Instructors – R.S. 47:6012 provides a credit for employers within the state for donations of the newest technology available in materials, equipment, or instructors to public training providers, secondary and postsecondary vocational-technical schools, community colleges, or apprenticeship programs registered with the Louisiana Workforce Commission to assist in the development of training programs designed to meet industry needs. The credit is for 50 percent of the value of the donated materials, equipment, or services rendered by the instructor. When taken with other applicable credits, this credit cannot exceed 20 percent of the employer's tax liability for any taxable year.
199 –	Other – Reserved for future credits.
200 –	Atchafalaya Trace – R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries that have entered into a contract with the State Board of Commerce and Industry. A copy of the contract must be attached to the return.
202 –	Organ Donation – R.S. 47:297(N) provides a credit to offset certain expenses incurred by an individual or spouse for a living organ donation.
204 –	Household Expense for Physically and Mentally Incapable Persons – R.S. 47:297.2 provides a credit for a person who maintains a household that includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is for the applicable percentage of employment related expenses allowable pursuant to Section 21 of the Internal Revenue Code.
208 –	Previously Unemployed – R.S. 47:6004 provides a credit for hiring a previously unemployed person who participates in the Family Independence Work Program in a newly created full-time job.
210 –	Recycling Credit – R.S. 47:6005 provides a credit for the purchase of certain equipment or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.
212 –	Basic Skills Training – R.S. 47:6009 provides a credit for employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee, not to exceed \$30,000 for the tax year.
220 –	Dedicated Research – R.S. 51:2203 provides a credit of 35 percent of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund, which is administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit, and a copy of the certification must be attached to the return.
224 –	New Jobs Credit – R.S. 47:34 and R.S. 47:287.749 provide a credit to employers who establish or expand a business in the state. A schedule that includes the calculation of the credit must be attached to the return and must include the name, address, and Social Security Number of each new employee; highest number of full-time and qualified part-time employees during the previous year; highest number of full-time and part-time employees during the current year; number of new employees hired for new jobs created during this taxable year; and amount of credit carried forward from the previous year.
226 –	Refund by Utilities – R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers.
228 –	Eligible Re-entrants – R.S. 47:287.748 provides a credit to a taxpayer who employs an eligible re-entrant in Louisiana. An eligible re-entrant is defined as a person who has been convicted of a felony and who has successfully completed the Intensive Incarceration Program, as provided in R.S. 15:574.4.

CODE	CREDIT DESCRIPTION
230 –	Neighborhood Assistance – R.S. 47:35 and R.S. 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in Louisiana. The credit is for up to 70 percent of the amount contributed for investment in programs approved by the Commissioner of Administration, and the credit shall not exceed \$250,000 annually.
232 –	Cane River Heritage – R.S. 47:6026 provides a credit for a heritage-based cottage industry located or to be located in the Cane River Heritage Area Development Zone. The taxpayer must enter into a contract with the Louisiana Department of Culture, Recreation, and Tourism, and a copy of the contract must be attached to the return.
234 –	LA Community Economic Development – R.S. 47:6031 provides a credit for money donated, contributed, or represented by a sale below cost by the taxpayer to a certified community development corporation or a certified community development financial institution. The credit must be certified by the Louisiana Department of Economic Development, and a copy of the certification must be attached to the return.
236 –	Apprenticeship – R.S. 47:6033 provides a credit to employers for one dollar for each hour of employment of an eligible apprentice, limited to 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research. For more information regarding this credit, contact the Louisiana Workforce Commission.
238 –	Ports of Louisiana Investor – R.S. 47:6036(C) provides a credit to individuals to encourage investment in state port facilities in Louisiana. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
240 –	Ports of Louisiana Import Export Cargo – R.S. 47:6036(I) provides a credit to individuals to encourage the use of state port facilities in Louisiana. The credit is based on the number of tons of qualified cargo imported and exported from or to manufacturing, fabrication, assembly, distribution, processing, or warehousing facilities located in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
251 –	Motion Picture Investment – R.S. 47:6007(C)(1) provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. Taxpayers taking this credit may attach Form R-10611, available on LDR's website, as documentation for this credit.
252 –	Research and Development – R.S. 47:6015 provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. Use this code for Research and Development credits earned for expenditures made in tax years beginning before January 1, 2009. See Revenue Information Bulletin 09-020 on LDR's website.
253 –	Historic Structures – R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in a Downtown Development District or cultural product district. Refer to Revenue Information Bulletin 06-002 on LDR's website.
254 –	Digital Interactive Media – R.S. 47:6022 provides a credit to individuals for the investment in businesses specializing in digital interactive media. Use this code for Digital Interactive Media credits earned for expenditures made prior to January 1, 2012. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. See Revenue Information Bulletin 12-017 on LDR's website.

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
256 –	Motion Picture Employment of Resident – R.S. 47:1125.1 provides a credit for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entities. Refer to Revenue Information Bulletin 05-005 on LDR's website.	262 –	Angel Investor – R.S. 47:6020 provides a credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses on or after January 1, 2011. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. See Revenue Information Bulletin 12-009 on LDR's website.
257 –	Capital Company – R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Louisiana Office of Financial Institutions. A copy of the certification must be attached to the return.	299 –	Other – Reserved for future credits.
258 –	LA Community Development Financial Institution (LCDFI) – R.S. 51:3085 et seq. provides a credit for certain investments in an LCDFI to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program.	300 –	Biomed/University Research – R.S. 17:3389 provides a credit to persons who establish research activities either in a Biomedical or a University Research and Development Park. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
259 –	New Markets – R.S. 47:6016 provides a credit if the taxpayer makes certain qualified low-income community investments, as defined in Section 45D of the Internal Revenue Code. The taxpayer must be certified by the Louisiana Department of Economic Development and approved by LDR. Information on the program investment limits are frequently posted as Revenue Information Bulletins on LDR's website.	305 –	Tax Equalization – R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
260 –	Brownfields Investor Credit – R.S. 47:6021 provides a credit to individuals to encourage the cleanup, redevelopment, and productive reuse of brownfields sites in the state. The credit is obtained through the Louisiana Department of Economic Development and the Louisiana Department of Environmental Quality.	310 –	Manufacturing Establishments – R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Louisiana Department of Economic Development. A copy of the contract showing the credit granted must be attached to the return.
261 –	Motion Picture Infrastructure – R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. Refer to Revenue Information Bulletin 06-004 on LDR's website.	315 –	Enterprise Zone – R.S. 51:1781 et seq. provides a credit for private sector investments in certain areas that are designated as "Enterprise Zones." The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
		399 –	Other – Reserved for future credits.

R.S. 47:297.4 allows a state tax credit for child and dependent care expenses allowed by Internal Revenue Code Section 21. The credit is refundable for taxpayers whose Federal Adjusted Gross Income is \$25,000 or less and is nonrefundable for taxpayers whose Federal Adjusted Gross Income is more than \$25,000.

INCOME EQUAL TO OR LESS THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is \$25,000 or less are allowed a refundable credit whether or not a federal child care credit has been claimed. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same law and rules of Internal Revenue Code Section 21 that governs the federal child care credit for the 2012 taxable year. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet on page 35 to compute your refundable credit. See instructions for the worksheet below.

INCOME GREATER THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is greater than \$25,000 are allowed a credit against their Louisiana income tax liability for a certain percentage of their federal child care credit. If you are unable to claim the credit in the year in which it is earned, the unused portion of the credit can be used over the next four years. Use Lines 1 through 17 of the 2012 Louisiana Nonrefundable Child Care Credit Worksheet on page 32 to compute your 2012 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

REFUNDABLE CHILD CARE CREDIT INSTRUCTIONS

1. Your Federal Adjusted Gross Income must be \$25,000 or less to claim a Louisiana refundable child care credit. If you did not file and claim a federal child care credit, you may still file for, and receive, a refundable Louisiana Child Care Credit, if you meet certain criteria. In order to qualify for the Louisiana credit, you must meet the **same tests** for earned income, qualifying dependents, and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
 - A. Your filing status must be single, head of household, qualifying widow(er) or married filing jointly. See item number 3 below for information on married filing separately.
 - B. The care was provided to your dependent child to allow you, and your spouse if married filing jointly, to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
 - C. The qualifying child must be under age 13.
 - D. The person who provided the care cannot be your spouse, the parent of the qualifying child, or a person whom you can claim as a dependent. If your child provided the care, he cannot be your dependent and must be age 19 or older by the end of 2012.
3. If your filing status is married filing separately, you will be considered single for purposes of calculating the credit if all of the following apply:
 - A. You lived apart from your spouse during the last 6 months of 2012.
 - B. Your qualifying dependent child lived in your home for more than half of 2012.
 - C. You provided over half the cost of keeping up your home.

If you meet all these requirements and meet the requirements of 2(B), 2(C), and 2(D), you are eligible for the credit.

DEFINITIONS

Qualifying Child – A child under age 13 who can be claimed as a dependent by the taxpayer. If the child turned 13 during the year, the child qualifies for the part of the year he was under age 13.

Qualified Expenses – Amounts paid for household services and care of the qualifying person while the taxpayer worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless the reimbursement was included in the taxpayer's income. Prepaid expenses are treated as paid in the year the care was provided. Do not include the following as qualified expenses for 2012:

- A. Expenses incurred in 2012 but did not pay until 2013.
- B. Expenses incurred in 2011 but did not pay until 2012.
- C. Expenses prepaid in 2012 for care to be provided in 2013.

Dependent Care Benefits – These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Also, dependent care benefits include the fair market value of care in a daycare facility provided or sponsored by your employer and any pre-tax contributions you made under a dependent care flexible spending arrangement (FSA). Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2012 Forms W-2 in box 10.

Earned Income – Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from self employment. A net loss from self employment reduces earned income. Earned income also includes strike benefits, any disability pay you report as wages, and other taxable compensation. You can elect to include nontaxable combat pay in earned income. Earned income does not include: pensions and annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation, scholarship or fellowship grants, nontaxable workfare payment, or any amount received for work while an inmate in a penal institution.

For additional definitions, details, and information, see the Internal Revenue Service's Publication 503.

2012 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)												
1	Enter Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1		.00								
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table border="1"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000, this is your available Nonrefundable Child Care Credit for 2012. Go to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2012.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540, Line 11.	3		.00								
4	Add the amounts of Nonrefundable credits from Form IT-540, Lines 13 and 14.	4		.00								
5	Subtract Line 4 from Line 3.	5		.00								
6	If Line 5 is less than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A, above) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 5 above is less than or equal to zero, enter zero "0" on Form IT-540, Lines 12B and 12C. Stop here; you are finished with the worksheet.	6										
Use Lines 7 through 10 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2008 through 2011 utilized for 2012.												
7	If Line 5 above is greater than zero, enter the amount from Line 5.	7		.00								
8	Enter the amount of any Child Care Credit Carryforward from 2008 through 2011.	8		.00								
9	Subtract Line 8 from Line 7.	9		.00								
10	If Line 9 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2012 is equal to Line 7 above. Enter the amount from Line 7 above on Form IT-540, Line 12C. If Line 9 is less than zero, subtract Line 7 from Line 8 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2008 through 2011 that can be carried forward to 2013. Also, your entire Child Care Credit for 2012 (Line 2 or 2A above) will be carried forward to 2013. Stop here; you are finished with the worksheet.	10		.00								
Use Lines 11 through 15 to determine the amount of Child Care Credit Carryforward utilized from 2008 through 2011 plus any amount of your 2012 Child Care Credit.												
11	If Line 9 above is greater than zero, enter the amount of carryforward shown on Line 8 above on Form IT-540, Line 12C.	11										
12	If Line 9 above is greater than zero, enter the amount from Line 9.	12		.00								
13	Enter the amount of your 2012 Child Care Credit (Line 2 or Line 2A, above).	13		.00								
14	Subtract Line 13 from Line 12.	14		.00								
15	If Line 14 is greater than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A above) has been utilized. Enter the amount from Line 13 above on Form IT-540, Line 12B. Stop here; you are finished with the worksheet.	15										
Use Line 16 to determine what amount of your 2012 Child Care Credit you can claim.												
16	If Line 14 above is less than zero, the amount on Line 12 above is the amount of your 2012 Child Care Credit. Enter the amount from Line 12 above on Form IT-540, Line 12B.	16										
Use Line 17 to determine the amount of your 2012 Child Care Credit to be carried forward to 2013.												
17	If Line 14 above is less than zero, subtract Line 12 from Line 13 to compute your Child Care Carryforward to 2013. Enter the result here and keep this amount for your records.	17		.00								

2012 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Rating, and the rating award date.

1	Enter the amount of 2012 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p>Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p>Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p>Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p>Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540, Line 12D enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv). Be sure to include the decimal.	3	X _____ . _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar. This is your available Nonrefundable School Readiness Credit for 2012.	4		.00
5	Enter the amount from Form IT-540, Line 11.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Lines 12B, 12C, 13, and 14.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2012 (Line 4) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Line 12D and 12E. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2008 through 2011 utilized for 2012.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2008 through 2011.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2012 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Line 12E. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2008 through 2011 that can be carried forward to 2013. Also, your entire School Readiness Credit for 2012 (Line 4) will be carried forward to 2013. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2008 through 2011 plus any amount of your 2012 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Line 12E.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2012 School Readiness Credit (Line 4 above).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2012 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Line 12D. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2012 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2012 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Line 12D.			
Use Line 19 to determine the amount of your 2012 School Readiness Credit to be carried forward to 2013.				
19	If Line 16 is less than zero, subtract Line 14 from 15 to compute your School Readiness Carryforward to 2013. Enter the result here and keep this amount for your records.	19		.00

2012 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 31.

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2012 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

- 2.** For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2012 in column G. See the definitions on page 31 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2012 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 19A.	3	.00																												
4	Enter your earned income. See the definitions on page 31.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 19B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7	.00																												
8	<div>Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.</div> <table style="width:100%; margin-top: 10px;"> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td align="right">.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td align="right">.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td align="right">.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td align="right">.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td align="right">.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td align="right">.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540, Line 19.	11	.00																												



2012 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
-----------	------------------------

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 19.

1. Enter the amount of 2012 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11 1 **.00**

Using the Star Rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility	<u> </u>	and multiply the number by 2.0 (i)	<u> </u>	. <u> </u>
Four Star Facility	<u> </u>	and multiply the number by 1.5 (ii)	<u> </u>	. <u> </u>
Three Star Facility	<u> </u>	and multiply the number by 1.0 (iii)	<u> </u>	. <u> </u>
Two Star Facility	<u> </u>	and multiply the number by .50 (iv)	<u> </u>	. <u> </u>

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 .

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 20. 4 **.00**

On Form IT-540, Line 20 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2012 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 38a , OR Federal Form 1040, Line 64a. 1 **.00**
2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**
3. Enter this amount on Form IT-540, Line 21 3 **.00**



Interest and Penalty Calculation Worksheets

In general, you will be charged interest and penalties if you do not pay all amounts due on or before the due date.

1. A 2012 calendar year return is due on or before May 15, 2013.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your income tax is not paid by the due date, you will be charged interest on the unpaid tax until the balance is paid in full. The interest rate is variable and the 2013 interest rate is posted on LDR's website on Form R-1111, Interest Rate Schedule Collected on Unpaid Taxes. To compute the DAILY INTEREST RATE, multiply the 2013 monthly interest rate by 12 then divide the result by 365 and carry out to seven places to the right of the decimal. Example: Assume the 2013 monthly interest rate is 0.5833 percent, multiply 0.00583 by 12 then divide the result by 365 to get the daily interest rate of 0.0001917.

Interest Calculation Worksheet		
1	Number of days late from the due date.	
2	Daily interest rate (See instructions above.)	0. _____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540, Line 37)	.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form IT-540, Line 42.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a return on or before your due date, or your approved extension date. The penalty is five percent of the tax for each 30 days or fraction thereof during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Number of days late from your due date, or your approved extension date.	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	
4	30-day penalty percentage	.05
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540, Line 37.)	.00
7	Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and enter the result on Form IT-540, Line 43.)	.00

Important Notice: The sum of both the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due. Thirty day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date LDR receives the return or payment. In addition to the delinquent penalties mentioned above, you may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Delinquent Payment Penalty – If you fail to pay 90 percent of the tax due by the due date, a delinquent payment penalty of 0.5 percent of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent of the tax due.

To determine if you owe a delinquent payment penalty, answer the following questions:

1. Are you paying a 2012 tax liability after the due date? If yes, continue to Line 2.
2. Have you paid at least 90 percent of total tax due?
 - a. Enter the amount from Form IT-540, Line 18. _____ .00
 - b. Enter the amount from Form IT-540, Line 19. _____ .00
 - c. Add the amounts from Form IT-540, Lines 20 through 23. _____ .00
 - d. Subtract Lines b and c from Line a above. _____ .00
 - e. Multiply Line d by 10 percent. _____ .00
 - f. Enter the amount from Form IT-540, Line 37. _____ .00

If the amount on Line f is less than or equal to the amount on Line e, you have paid at least 90 percent of the total tax due. If the amount on Line f is greater than the amount on Line e, you have not paid at least 90 percent of the total tax due by the due date; therefore, you owe the delinquent payment penalty. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from the due date.	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540, Line 37.)	.00
7	Total amount of Delinquent Payment Penalty (Multiply Line 6 by Line 5 and enter the result on Form IT-540, Line 44.)	.00

Underpayment Penalty – Louisiana imposes an underpayment penalty on an individual's failure to sufficiently pay income tax throughout the year by withholding or declaration payments. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must complete Form R-210R, Resident Underpayment Penalty Return and attach the completed form to your return. See Revenue Information Bulletin 04-004 for the definition of farmer for purposes of applying underpayment penalty.

Line 31 – Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2012 Form R-210R available on LDR's website and enter the amount from Line 19 on this line. Attach the completed R-210R to your return. If you are a farmer, mark the box on Line 31.

Line 45 – If you have a tax deficiency, you may be charged an underpayment penalty. Complete the 2012 Form R-210R and enter the amount from Line 19 on this line. Attach the completed R-210R to your return. If you are a farmer, mark the box on Line 45.



MAKE IT EASY ON YOURSELF...

Last year, over 1.5 million taxpayers filed their income tax return electronically.

Why not make this the year to JOIN THEM?

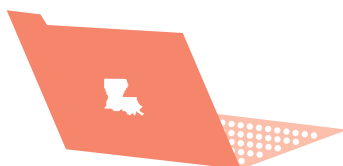
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Make our website your starting point for e-filing your Louisiana income tax return.

WHEN YOU FILE ELECTRONICALLY, YOU GET:

- Simplified tax return preparation with ensured mathematical accuracy.
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- Faster refunds — With Louisiana Fileonline and direct deposit, you can receive your refund in 7 to 10 days. If you file a paper return, it will take 12 to 16 weeks to get your refund.
- Electronic deposit of your refund directly into your bank account.
- Payments by direct debit or e-check from your bank account scheduled to occur anytime on or before the tax due date.

✳ And best of all... IT IS FREE!



2012 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		16,000	16,250	305	285	265	245	225	205
4,500	4,750	3	0	0	0	0	0	0	0
4,750	5,000	8	0	0	0	0	0	0	0
5,000	5,250	13	0	0	0	0	0	0	0
5,250	5,500	18	0	0	0	0	0	0	0
5,500	5,750	23	3	0	0	0	0	0	0
5,750	6,000	28	8	0	0	0	0	0	0
6,000	6,250	33	13	0	0	0	0	0	0
6,250	6,500	38	18	0	0	0	0	0	0
6,500	6,750	43	23	3	0	0	0	0	0
6,750	7,000	48	28	8	0	0	0	0	0
7,000	7,250	53	33	13	0	0	0	0	0
7,250	7,500	58	38	18	0	0	0	0	0
7,500	7,750	63	43	23	3	0	0	0	0
7,750	8,000	68	48	28	8	0	0	0	0
8,000	8,250	73	53	33	13	0	0	0	0
8,250	8,500	78	58	38	18	0	0	0	0
8,500	8,750	83	63	43	23	3	0	0	0
8,750	9,000	88	68	48	28	8	0	0	0
9,000	9,250	93	73	53	33	13	0	0	0
9,250	9,500	98	78	58	38	18	0	0	0
9,500	9,750	103	83	63	43	23	3	0	0
9,750	10,000	108	88	68	48	28	8	0	0
10,000	10,250	113	93	73	53	33	13	0	0
10,250	10,500	118	98	78	58	38	18	0	0
10,500	10,750	123	103	83	63	43	23	3	0
10,750	11,000	128	108	88	68	48	28	8	0
11,000	11,250	133	113	93	73	53	33	13	0
11,250	11,500	138	118	98	78	58	38	18	0
11,500	11,750	143	123	103	83	63	43	23	3
11,750	12,000	148	128	108	88	68	48	28	8
12,000	12,250	153	133	113	93	73	53	33	13
12,250	12,500	158	138	118	98	78	58	38	18
12,500	12,750	165	145	125	105	85	65	45	25
12,750	13,000	175	155	135	115	95	75	55	35
13,000	13,250	185	165	145	125	105	85	65	45
13,250	13,500	195	175	155	135	115	95	75	55
13,500	13,750	205	185	165	145	125	105	85	65
13,750	14,000	215	195	175	155	135	115	95	75
14,000	14,250	225	205	185	165	145	125	105	85
14,250	14,500	235	215	195	175	155	135	115	95
14,500	14,750	245	225	205	185	165	145	125	105
14,750	15,000	255	235	215	195	175	155	135	115
15,000	15,250	265	245	225	205	185	165	145	125
15,250	15,500	275	255	235	215	195	175	155	135
15,500	15,750	285	265	245	225	205	185	165	145
15,750	16,000	295	275	255	235	215	195	175	155

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		16,000	16,250	305	285	265	245	225	205
16,250	16,500	315	295	275	255	235	215	195	175
16,500	16,750	325	305	285	265	245	225	205	185
16,750	17,000	335	315	295	275	255	235	215	195
17,000	17,250	345	325	305	285	265	245	225	205
17,250	17,500	355	335	315	295	275	255	235	215
17,500	17,750	365	345	325	305	285	265	245	225
17,750	18,000	375	355	335	315	295	275	255	235
18,000	18,250	385	365	345	325	305	285	265	245
18,250	18,500	395	375	355	335	315	295	275	255
18,500	18,750	405	385	365	345	325	305	285	265
18,750	19,000	415	395	375	355	335	315	295	275
19,000	19,250	425	405	385	365	345	325	305	285
19,250	19,500	435	415	395	375	355	335	315	295
19,500	19,750	445	425	405	385	365	345	325	305
19,750	20,000	455	435	415	395	375	355	335	315
20,000	20,250	465	445	425	405	385	365	345	325
20,250	20,500	475	455	435	415	395	375	355	335
20,500	20,750	485	465	445	425	405	385	365	345
20,750	21,000	495	475	455	435	415	395	375	355
21,000	21,250	505	485	465	445	425	405	385	365
21,250	21,500	515	495	475	455	435	415	395	375
21,500	21,750	525	505	485	465	445	425	405	385
21,750	22,000	535	515	495	475	455	435	415	395
22,000	22,250	545	525	505	485	465	445	425	405
22,250	22,500	555	535	515	495	475	455	435	415
22,500	22,750	565	545	525	505	485	465	445	425
22,750	23,000	575	555	535	515	495	475	455	435
23,000	23,250	585	565	545	525	505	485	465	445
23,250	23,500	595	575	555	535	515	495	475	455
23,500	23,750	605	585	565	545	525	505	485	465
23,750	24,000	615	595	575	555	535	515	495	475
24,000	24,250	625	605	585	565	545	525	505	485
24,250	24,500	635	615	595	575	555	535	515	495
24,500	24,750	645	625	605	585	565	545	525	505
24,750	25,000	655	635	615	595	575	555	535	515
25,000	25,250	665	645	625	605	585	565	545	525
25,250	25,500	675	655	635	615	595	575	555	535
25,500	25,750	685	665	645	625	605	585	565	545
25,750	26,000	695	675	655	635	615	595	575	555
26,000	26,250	705	685	665	645	625	605	585	565
26,250	26,500	715	695	675	655	635	615	595	575
26,500	26,750	725	705	685	665	645	625	605	585
26,750	27,000	735	715	695	675	655	635	615	595
27,000	27,250	745	725	705	685	665	645	625	605
27,250	27,500	755	735	715	695	675	655	635	615
27,500	27,750	765	745	725	705	685	665	645	625

2012 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		39,750	40,000	1,255	1,235	1,215	1,195	1,175	1,155
27,750	28,000	775	755	735	715	695	675	655	635
28,000	28,250	785	765	745	725	705	685	665	645
28,250	28,500	795	775	755	735	715	695	675	655
28,500	28,750	805	785	765	745	725	705	685	665
28,750	29,000	815	795	775	755	735	715	695	675
29,000	29,250	825	805	785	765	745	725	705	685
29,250	29,500	835	815	795	775	755	735	715	695
29,500	29,750	845	825	805	785	765	745	725	705
29,750	30,000	855	835	815	795	775	755	735	715
30,000	30,250	865	845	825	805	785	765	745	725
30,250	30,500	875	855	835	815	795	775	755	735
30,500	30,750	885	865	845	825	805	785	765	745
30,750	31,000	895	875	855	835	815	795	775	755
31,000	31,250	905	885	865	845	825	805	785	765
31,250	31,500	915	895	875	855	835	815	795	775
31,500	31,750	925	905	885	865	845	825	805	785
31,750	32,000	935	915	895	875	855	835	815	795
32,000	32,250	945	925	905	885	865	845	825	805
32,250	32,500	955	935	915	895	875	855	835	815
32,500	32,750	965	945	925	905	885	865	845	825
32,750	33,000	975	955	935	915	895	875	855	835
33,000	33,250	985	965	945	925	905	885	865	845
33,250	33,500	995	975	955	935	915	895	875	855
33,500	33,750	1,005	985	965	945	925	905	885	865
33,750	34,000	1,015	995	975	955	935	915	895	875
34,000	34,250	1,025	1,005	985	965	945	925	905	885
34,250	34,500	1,035	1,015	995	975	955	935	915	895
34,500	34,750	1,045	1,025	1,005	985	965	945	925	905
34,750	35,000	1,055	1,035	1,015	995	975	955	935	915
35,000	35,250	1,065	1,045	1,025	1,005	985	965	945	925
35,250	35,500	1,075	1,055	1,035	1,015	995	975	955	935
35,500	35,750	1,085	1,065	1,045	1,025	1,005	985	965	945
35,750	36,000	1,095	1,075	1,055	1,035	1,015	995	975	955
36,000	36,250	1,105	1,085	1,065	1,045	1,025	1,005	985	965
36,250	36,500	1,115	1,095	1,075	1,055	1,035	1,015	995	975
36,500	36,750	1,125	1,105	1,085	1,065	1,045	1,025	1,005	985
36,750	37,000	1,135	1,115	1,095	1,075	1,055	1,035	1,015	995
37,000	37,250	1,145	1,125	1,105	1,085	1,065	1,045	1,025	1,005
37,250	37,500	1,155	1,135	1,115	1,095	1,075	1,055	1,035	1,015
37,500	37,750	1,165	1,145	1,125	1,105	1,085	1,065	1,045	1,025
37,750	38,000	1,175	1,155	1,135	1,115	1,095	1,075	1,055	1,035
38,000	38,250	1,185	1,165	1,145	1,125	1,105	1,085	1,065	1,045
38,250	38,500	1,195	1,175	1,155	1,135	1,115	1,095	1,075	1,055
38,500	38,750	1,205	1,185	1,165	1,145	1,125	1,105	1,085	1,065
38,750	39,000	1,215	1,195	1,175	1,155	1,135	1,115	1,095	1,075
39,000	39,250	1,225	1,205	1,185	1,165	1,145	1,125	1,105	1,085
39,250	39,500	1,235	1,215	1,195	1,175	1,155	1,135	1,115	1,095
39,500	39,750	1,245	1,225	1,205	1,185	1,165	1,145	1,125	1,105

Plus 6% of Tax Table Income in Excess of \$51,000

2012 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
Is at least	but less than	Your Louisiana tax is:							
		0	1	2	3	4	5	6	7
0	9,000		0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	73	53	33	13	0	0	0	0
12,750	13,000	78	58	38	18	0	0	0	0
13,000	13,250	83	63	43	23	3	0	0	0
13,250	13,500	88	68	48	28	8	0	0	0
13,500	13,750	93	73	53	33	13	0	0	0
13,750	14,000	98	78	58	38	18	0	0	0
14,000	14,250	103	83	63	43	23	3	0	0
14,250	14,500	108	88	68	48	28	8	0	0
14,500	14,750	113	93	73	53	33	13	0	0
14,750	15,000	118	98	78	58	38	18	0	0
15,000	15,250	123	103	83	63	43	23	3	0
15,250	15,500	128	108	88	68	48	28	8	0
15,500	15,750	133	113	93	73	53	33	13	0
15,750	16,000	138	118	98	78	58	38	18	0
16,000	16,250	143	123	103	83	63	43	23	0
16,250	16,500	148	128	108	88	68	48	28	0
16,500	16,750	153	133	113	93	73	53	33	0
16,750	17,000	158	138	118	98	78	58	38	0
17,000	17,250	163	143	123	103	83	63	43	0
17,250	17,500	168	148	128	108	88	68	48	0
17,500	17,750	173	153	133	113	93	73	53	0
17,750	18,000	178	158	138	118	98	78	58	0
18,000	18,250	183	163	143	123	103	83	63	0
18,250	18,500	188	168	148	128	108	88	68	0
18,500	18,750	193	173	153	133	113	93	73	0
18,750	19,000	198	178	158	138	118	98	78	0
19,000	19,250	203	183	163	143	123	103	83	0
19,250	19,500	208	188	168	148	128	108	88	0
19,500	19,750	213	193	173	153	133	113	93	0
19,750	20,000	218	198	178	158	138	118	98	0
20,000	20,250	223	203	183	163	143	123	103	0
20,250	20,500	228	208	188	168	148	128	108	0
20,500	20,750	233	213	193	173	153	133	113	0

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		20,750	21,000	218	198	178	158	138	118
20,750	21,000	238	243	223	203	183	163	143	123
21,000	21,250	243	248	228	208	188	168	148	128
21,250	21,500	253	258	238	218	198	178	158	138
21,500	21,750	263	268	248	228	208	188	168	148
21,750	22,000	273	278	258	238	218	198	178	158
22,000	22,250	283	288	268	248	228	208	188	168
22,250	22,500	293	298	278	258	238	218	198	178
22,500	22,750	303	308	288	268	248	228	208	188
22,750	23,000	313	318	298	278	258	238	218	198
23,000	23,250	323	328	308	288	268	248	228	208
23,250	23,500	333	338	318	298	278	258	238	218
23,500	23,750	343	348	328	308	288	268	248	228
23,750	24,000	353	358	338	318	298	278	258	238
24,000	24,250	363	368	348	328	308	288	268	248
24,250	24,500	373	378	358	338	318	298	278	258
24,500	24,750	383	388	368	348	328	308	288	268
24,750	25,000	393	398	378	358	338	318	298	278
25,000	25,250	403	408	388	368	348	328	308	288
25,250	25,500	413	418	398	378	358	338	318	298
25,500	25,750	423	428	408	388	368	348	328	308
25,750	26,000	433	438	418	398	378	358	338	318
26,000	26,250	443	448	428	408	388	368	348	328
26,250	26,500	453	458	438	418	398	378	358	338
26,500	26,750	463	468	448	428	408	388	368	348
26,750	27,000	473	478	458	438	418	398	378	358
27,000	27,250	483	488	468	448	428	408	388	368
27,250	27,500	493	498	478	458	438	418	398	378
27,500	27,750	503	508	488	468	448	428	408	388
27,750	28,000	513	518	498	478	458	438	418	398
28,000	28,250	523	528	508	488	468	448	428	408
28,250	28,500	533	538	518	498	478	458	438	418
28,500	28,750	543	548	528	508	488	468	448	428
28,750	29,000	553	558	538	518	498	478	458	438
29,000	29,250	563	568	548	528	508	488	468	448
29,250	29,500	573	578	558	538	518	498	478	458
29,500	29,750	583	588	568	548	528	508	488	468
29,750	30,000	593	598	578	558	538	518	498	478
30,000	30,250	603	608	588	568	548	528	508	488
30,250	30,500	613	618	598	578	558	538	518	498
30,500	30,750	623	628	608	588	568	548	528	508
30,750	31,000	633	638	618	598	578	558	538	518
31,000	31,250	643	648	628	608	588	568	548	528
31,250	31,500	653	658	638	618	598	578	558	538
31,500	31,750	663	668	648	628	608	588	568	548
31,750	32,000	673	678	658	638	618	598	578	558
32,000	32,250	683	688	668	648	628	608	588	568
32,250	32,500	693	698	678	658	638	618	598	578
32,500	32,750	703	708	688	668	648	628	608	588

2012 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least		but less than							
		Your Louisiana tax is:							
32,750	33,000		635	615	595	575	555	535	515
33,000	33,250		645	625	605	585	565	545	525
33,250	33,500		655	635	615	595	575	555	535
33,500	33,750		665	645	625	605	585	565	545
33,750	34,000		675	655	635	615	595	575	555
34,000	34,250		685	665	645	625	605	585	565
34,250	34,500		695	675	655	635	615	595	575
34,500	34,750		705	685	665	645	625	605	585
34,750	35,000		715	695	675	655	635	615	595
35,000	35,250		725	705	685	665	645	625	605
35,250	35,500		735	715	695	675	655	635	615
35,500	35,750		745	725	705	685	665	645	625
35,750	36,000		755	735	715	695	675	655	635
36,000	36,250		765	745	725	705	685	665	645
36,250	36,500		775	755	735	715	695	675	655
36,500	36,750		785	765	745	725	705	685	665
36,750	37,000		795	775	755	735	715	695	675
37,000	37,250		805	785	765	745	725	705	685
37,250	37,500		815	795	775	755	735	715	695
37,500	37,750		825	805	785	765	745	725	705
37,750	38,000		835	815	795	775	755	735	715
38,000	38,250		845	825	805	785	765	745	725
38,250	38,500		855	835	815	795	775	755	735
38,500	38,750		865	845	825	805	785	765	745
38,750	39,000		875	855	835	815	795	775	755
39,000	39,250		885	865	845	825	805	785	765
39,250	39,500		895	875	855	835	815	795	775
39,500	39,750		905	885	865	845	825	805	785
39,750	40,000		915	895	875	855	835	815	795
40,000	40,250		925	905	885	865	845	825	805
40,250	40,500		935	915	895	875	855	835	815
40,500	40,750		945	925	905	885	865	845	825
40,750	41,000		955	935	915	895	875	855	835
41,000	41,250		965	945	925	905	885	865	845
41,250	41,500		975	955	935	915	895	875	855
41,500	41,750		985	965	945	925	905	885	865
41,750	42,000		995	975	955	935	915	895	875
42,000	42,250		1,005	985	965	945	925	905	885
42,250	42,500		1,015	995	975	955	935	915	895
42,500	42,750		1,025	1,005	985	965	945	925	905
42,750	43,000		1,035	1,015	995	975	955	935	915
43,000	43,250		1,045	1,025	1,005	985	965	945	925
43,250	43,500		1,055	1,035	1,015	995	975	955	935
43,500	43,750		1,065	1,045	1,025	1,005	985	965	945
43,750	44,000		1,075	1,055	1,035	1,015	995	975	955
44,000	44,250		1,085	1,065	1,045	1,025	1,005	985	965
44,250	44,500		1,095	1,075	1,055	1,035	1,015	995	975
44,500	44,750		1,105	1,085	1,065	1,045	1,025	1,005	985

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least		but less than							
		Your Louisiana tax is:							
44,750	45,000		1,115	1,095	1,075	1,055	1,035	1,015	995
45,000	45,250		1,125	1,105	1,085	1,065	1,045	1,025	1,005
45,250	45,500		1,135	1,115	1,095	1,075	1,055	1,035	1,015
45,500	45,750		1,145	1,125	1,105	1,085	1,065	1,045	1,025
45,750	46,000		1,155	1,135	1,115	1,095	1,075	1,055	1,035
46,000	46,250		1,165	1,145	1,125	1,105	1,085	1,065	1,045
46,250	46,500		1,175	1,155	1,135	1,115	1,095	1,075	1,055
46,500	46,750		1,185	1,165	1,145	1,125	1,105	1,085	1,065
46,750	47,000		1,195	1,175	1,155	1,135	1,115	1,095	1,075
47,000	47,250		1,205	1,185	1,165	1,145	1,125	1,105	1,085
47,250	47,500		1,215	1,195	1,175	1,155	1,135	1,115	1,095
47,500	47,750		1,225	1,205	1,185	1,165	1,145	1,125	1,105
47,750	48,000		1,235	1,215	1,195	1,175	1,155	1,135	1,115
48,000	48,250		1,245	1,225	1,205	1,185	1,165	1,145	1,125
48,250	48,500		1,255	1,235	1,215	1,195	1,175	1,155	1,135
48,500	48,750		1,265	1,245	1,225	1,205	1,185	1,165	1,145
48,750	49,000		1,275	1,255	1,235	1,215	1,195	1,175	1,155
49,000	49,250		1,285	1,265	1,245	1,225	1,205	1,185	1,165
49,250	49,500		1,295	1,275	1,255	1,235	1,215	1,195	1,175
49,500	49,750		1,305	1,285	1,265	1,245	1,225	1,205	1,185
49,750	50,000		1,315	1,295	1,275	1,255	1,235	1,215	1,195
50,000	50,250		1,325	1,305	1,285	1,265	1,245	1,225	1,205
50,250	50,500		1,335	1,315	1,295	1,275	1,255	1,235	1,215
50,500	50,750		1,345	1,325	1,305	1,285	1,265	1,245	1,225
50,750	51,000		1,355	1,335	1,315	1,295	1,275	1,255	1,235
51,000	51,250		1,365	1,345	1,325	1,305	1,285	1,265	1,245
51,250	51,500		1,375	1,355	1,335	1,315	1,295	1,275	1,255
51,500	51,750		1,385	1,365	1,345	1,325	1,305	1,285	1,265
51,750	52,000		1,395	1,375	1,355	1,335	1,315	1,295	1,275
52,000	52,250		1,405	1,385	1,365	1,345	1,325	1,305	1,285
52,250	52,500		1,415	1,395	1,375	1,355	1,335	1,315	1,295
52,500	52,750		1,425	1,405	1,385	1,365	1,345	1,325	1,305
52,750	53,000		1,435	1,415	1,395	1,375	1,355	1,335	1,315
53,000	53,250		1,445	1,425	1,405	1,385	1,365	1,345	1,325
53,250	53,500		1,455	1,435	1,415	1,395	1,375	1,355	1,335
53,500	53,750		1,465	1,445	1,425	1,405	1,385	1,365	1,345
53,750	54,000		1,475	1,455	1,435	1,415	1,395	1,375	1,355
54,000	54,250		1,485	1,465	1,445	1,425	1,405	1,385	1,365
54,250	54,500		1,495	1,475	1,455	1,435	1,415	1,395	1,375
54,500	54,750		1,505	1,485	1,465	1,445	1,425	1,405	1,385
54,750	55,000		1,515	1,495	1,475	1,455	1,435	1,415	1,395
55,000	55,250		1,525	1,505	1,485	1,465	1,445	1,425	1,405
55,250	55,500		1,535	1,515	1,495	1,475	1,455	1,435	1,415
55,500	55,750		1,545	1,525	1,505	1,485	1,465	1,445	1,425
55,750	56,000		1,555	1,535	1,515	1,495	1,475	1,455	1,435
56,000	56,250		1,565	1,545	1,525	1,505	1,485	1,465	1,445
56,250	56,500		1,575	1,555	1,535	1,515	1,495	1,475	1,455
56,500	56,750		1,585	1,565	1,545	1,525	1,505	1,485	1,465

2012 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		1	2	3	4	5	6	7	8
56,750	57,000	1,595	1,575	1,555	1,535	1,515	1,495	1,475	1,475
57,000	57,250	1,605	1,585	1,565	1,545	1,525	1,505	1,485	1,485
57,250	57,500	1,615	1,595	1,575	1,555	1,535	1,515	1,495	1,495
57,500	57,750	1,625	1,605	1,585	1,565	1,545	1,525	1,505	1,505
57,750	58,000	1,635	1,615	1,595	1,575	1,555	1,535	1,515	1,515
58,000	58,250	1,645	1,625	1,605	1,585	1,565	1,545	1,525	1,525
58,250	58,500	1,655	1,635	1,615	1,595	1,575	1,555	1,535	1,535
58,500	58,750	1,665	1,645	1,625	1,605	1,585	1,565	1,545	1,545
58,750	59,000	1,675	1,655	1,635	1,615	1,595	1,575	1,555	1,555
59,000	59,250	1,685	1,665	1,645	1,625	1,605	1,585	1,565	1,565
59,250	59,500	1,695	1,675	1,655	1,635	1,615	1,595	1,575	1,575
59,500	59,750	1,705	1,685	1,665	1,645	1,625	1,605	1,585	1,585
59,750	60,000	1,715	1,695	1,675	1,655	1,635	1,615	1,595	1,595
60,000	60,250	1,725	1,705	1,685	1,665	1,645	1,625	1,605	1,605
60,250	60,500	1,735	1,715	1,695	1,675	1,655	1,635	1,615	1,615
60,500	60,750	1,745	1,725	1,705	1,685	1,665	1,645	1,625	1,625
60,750	61,000	1,755	1,735	1,715	1,695	1,675	1,655	1,635	1,635
61,000	61,250	1,765	1,745	1,725	1,705	1,685	1,665	1,645	1,645
61,250	61,500	1,775	1,755	1,735	1,715	1,695	1,675	1,655	1,655
61,500	61,750	1,785	1,765	1,745	1,725	1,705	1,685	1,665	1,665
61,750	62,000	1,795	1,775	1,755	1,735	1,715	1,695	1,675	1,675
62,000	62,250	1,805	1,785	1,765	1,745	1,725	1,705	1,685	1,685
62,250	62,500	1,815	1,795	1,775	1,755	1,735	1,715	1,695	1,695
62,500	62,750	1,825	1,805	1,785	1,765	1,745	1,725	1,705	1,705
62,750	63,000	1,835	1,815	1,795	1,775	1,755	1,735	1,715	1,715
63,000	63,250	1,845	1,825	1,805	1,785	1,765	1,745	1,725	1,725
63,250	63,500	1,855	1,835	1,815	1,795	1,775	1,755	1,735	1,735
63,500	63,750	1,865	1,845	1,825	1,805	1,785	1,765	1,745	1,745
63,750	64,000	1,875	1,855	1,835	1,815	1,795	1,775	1,755	1,755
64,000	64,250	1,885	1,865	1,845	1,825	1,805	1,785	1,765	1,765
64,250	64,500	1,895	1,875	1,855	1,835	1,815	1,795	1,775	1,775
64,500	64,750	1,905	1,885	1,865	1,845	1,825	1,805	1,785	1,785
64,750	65,000	1,915	1,895	1,875	1,855	1,835	1,815	1,795	1,795
65,000	65,250	1,925	1,905	1,885	1,865	1,845	1,825	1,805	1,805
65,250	65,500	1,935	1,915	1,895	1,875	1,855	1,835	1,815	1,815
65,500	65,750	1,945	1,925	1,905	1,885	1,865	1,845	1,825	1,825
65,750	66,000	1,955	1,935	1,915	1,895	1,875	1,855	1,835	1,835
66,000	66,250	1,965	1,945	1,925	1,905	1,885	1,865	1,845	1,845
66,250	66,500	1,975	1,955	1,935	1,915	1,895	1,875	1,855	1,855
66,500	66,750	1,985	1,965	1,945	1,925	1,905	1,885	1,865	1,865
66,750	67,000	1,995	1,975	1,955	1,935	1,915	1,895	1,875	1,875
67,000	67,250	2,005	1,985	1,965	1,945	1,925	1,905	1,885	1,885
67,250	67,500	2,015	1,995	1,975	1,955	1,935	1,915	1,895	1,895
67,500	67,750	2,025	2,005	1,985	1,965	1,945	1,925	1,905	1,905
67,750	68,000	2,035	2,015	1,995	1,975	1,955	1,935	1,915	1,915
68,000	68,250	2,045	2,025	2,005	1,985	1,965	1,945	1,925	1,925
68,250	68,500	2,055	2,035	2,015	1,995	1,975	1,955	1,935	1,935
68,500	68,750	2,065	2,045	2,025	2,005	1,985	1,965	1,945	1,945

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		1	2	3	4	5	6	7	8
68,750	69,000	2,075	2,055	2,035	2,015	1,995	1,975	1,955	1,955
69,000	69,250	2,085	2,065	2,045	2,025	2,005	1,985	1,965	1,965
69,250	69,500	2,095	2,075	2,055	2,035	2,015	1,995	1,975	1,975
69,500	69,750	2,105	2,085	2,065	2,045	2,025	2,005	1,985	1,985
69,750	70,000	2,115	2,095	2,075	2,055	2,035	2,015	1,995	1,995
70,000	70,250	2,125	2,105	2,085	2,065	2,045	2,025	2,005	2,005
70,250	70,500	2,135	2,115	2,095	2,075	2,055	2,035	2,015	2,015
70,500	70,750	2,145	2,125	2,105	2,085	2,065	2,045	2,025	2,025
70,750	71,000	2,155	2,135	2,115	2,095	2,075	2,055	2,035	2,035
71,000	71,250	2,165	2,145	2,125	2,105	2,085	2,065	2,045	2,045
71,250	71,500	2,175	2,155	2,135	2,115	2,095	2,075	2,055	2,055
71,500	71,750	2,185	2,165	2,145	2,125	2,105	2,085	2,065	2,065
71,750	72,000	2,195	2,175	2,155	2,135	2,115	2,095	2,075	2,075
72,000	72,250	2,205	2,185	2,165	2,145	2,125	2,105	2,085	2,085
72,250	72,500	2,215	2,195	2,175	2,155	2,135	2,115	2,095	2,095
72,500	72,750	2,225	2,205	2,185	2,165	2,145	2,125	2,105	2,105
72,750	73,000	2,235	2,215	2,195	2,175	2,155	2,135	2,115	2,115
73,000	73,250	2,245	2,225	2,205	2,185	2,165	2,145	2,125	2,125
73,250	73,500	2,255	2,235	2,215	2,195	2,175	2,155	2,135	2,135
73,500	73,750	2,265	2,245	2,225	2,205	2,185	2,165	2,145	2,145
73,750	74,000	2,275	2,255	2,235	2,215	2,195	2,175	2,155	2,155
74,000	74,250	2,285	2,265	2,245	2,225	2,205	2,185	2,165	2,165
74,250	74,500	2,295	2,275	2,255	2,235	2,215	2,195	2,175	2,175
74,500	74,750	2,305	2,285	2,265	2,245	2,225	2,205	2,185	2,185
74,750	75,000	2,315	2,295	2,275	2,255	2,235	2,215	2,195	2,195
75,000	75,250	2,325	2,305	2,285	2,265	2,245	2,225	2,205	2,205
75,250	75,500	2,335	2,315	2,295	2,275	2,255	2,235	2,215	2,215
75,500	75,750	2,345	2,325	2,305	2,285	2,265	2,245	2,225	2,225
75,750	76,000	2,355	2,335	2,315	2,295	2,275	2,255	2,235	2,235
76,000	76,250	2,365	2,345	2,325	2,305	2,285	2,265	2,245	2,245
76,250	76,500	2,375	2,355	2,335	2,315	2,295	2,275	2,255	2,255
76,500	76,750	2,385	2,365	2,345	2,325	2,305	2,285	2,265	2,265
76,750	77,000	2,395	2,375	2,355	2,335	2,315	2,295	2,275	2,275
77,000	77,250	2,405	2,385	2,365	2,345	2,325	2,305	2,285	2,285
77,250	77,500	2,415	2,395	2,375	2,355	2,335	2,315	2,295	2,295
77,500	77,750	2,425	2,405	2,385	2,365	2,345	2,325	2,305	2,305
77,750	78,000	2,435	2,415	2,395	2,375	2,355	2,335	2,315	2,315
78,000	78,250	2,445	2,425	2,405	2,385	2,365	2,345	2,325	2,325
78,250	78,500	2,455	2,435	2,415	2,395	2,375	2,355	2,335	2,335
78,500	78,750	2,465	2,445	2,425	2,405	2,385	2,365	2,345	2,345
78,750	79,000	2,475	2,455	2,435	2,415	2,395	2,375	2,355	2,355
79,000	79,250	2,485	2,465	2,445	2,425	2,405	2,385	2,365	2,365
79,250	79,500	2,495	2,475	2,455	2,435	2,415	2,395	2,375	2,375
79,500	79,750	2,505	2,485	2,465	2,445	2,425	2,405	2,385	2,385
79,750	80,000	2,515	2,495	2,475	2,455	2,435	2,415	2,395	2,395
80,000	80,250	2,525	2,505	2,485	2,465	2,445	2,425	2,405	2,405
80,250	80,500	2,535	2,515	2,495	2,475	2,455	2,435	2,415	2,415
80,500	80,750	2,545	2,525	2,505	2,485	2,465	2,445	2,425	2,425

2012 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Widow(er) (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least		but less than							
		Your Louisiana tax is:							
80,750	81,000	2,555	2,535	2,515	2,495	2,475	2,455	2,435	
81,000	81,250	2,565	2,545	2,525	2,505	2,485	2,465	2,445	
81,250	81,500	2,575	2,555	2,535	2,515	2,495	2,475	2,455	
81,500	81,750	2,585	2,565	2,545	2,525	2,505	2,485	2,465	
81,750	82,000	2,595	2,575	2,555	2,535	2,515	2,495	2,475	
82,000	82,250	2,605	2,585	2,565	2,545	2,525	2,505	2,485	
82,250	82,500	2,615	2,595	2,575	2,555	2,535	2,515	2,495	
82,500	82,750	2,625	2,605	2,585	2,565	2,545	2,525	2,505	
82,750	83,000	2,635	2,615	2,595	2,575	2,555	2,535	2,515	
83,000	83,250	2,645	2,625	2,605	2,585	2,565	2,545	2,525	
83,250	83,500	2,655	2,635	2,615	2,595	2,575	2,555	2,535	
83,500	83,750	2,665	2,645	2,625	2,605	2,585	2,565	2,545	
83,750	84,000	2,675	2,655	2,635	2,615	2,595	2,575	2,555	
84,000	84,250	2,685	2,665	2,645	2,625	2,605	2,585	2,565	
84,250	84,500	2,695	2,675	2,655	2,635	2,615	2,595	2,575	
84,500	84,750	2,705	2,685	2,665	2,645	2,625	2,605	2,585	
84,750	85,000	2,715	2,695	2,675	2,655	2,635	2,615	2,595	
85,000	85,250	2,725	2,705	2,685	2,665	2,645	2,625	2,605	
85,250	85,500	2,735	2,715	2,695	2,675	2,655	2,635	2,615	
85,500	85,750	2,745	2,725	2,705	2,685	2,665	2,645	2,625	
85,750	86,000	2,755	2,735	2,715	2,695	2,675	2,655	2,635	
86,000	86,250	2,765	2,745	2,725	2,705	2,685	2,665	2,645	
86,250	86,500	2,775	2,755	2,735	2,715	2,695	2,675	2,655	
86,500	86,750	2,785	2,765	2,745	2,725	2,705	2,685	2,665	
86,750	87,000	2,795	2,775	2,755	2,735	2,715	2,695	2,675	
87,000	87,250	2,805	2,785	2,765	2,745	2,725	2,705	2,685	
87,250	87,500	2,815	2,795	2,775	2,755	2,735	2,715	2,695	
87,500	87,750	2,825	2,805	2,785	2,765	2,745	2,725	2,705	
87,750	88,000	2,835	2,815	2,795	2,775	2,755	2,735	2,715	
88,000	88,250	2,845	2,825	2,805	2,785	2,765	2,745	2,725	
88,250	88,500	2,855	2,835	2,815	2,795	2,775	2,755	2,735	
88,500	88,750	2,865	2,845	2,825	2,805	2,785	2,765	2,745	
88,750	89,000	2,875	2,855	2,835	2,815	2,795	2,775	2,755	
89,000	89,250	2,885	2,865	2,845	2,825	2,805	2,785	2,765	
89,250	89,500	2,895	2,875	2,855	2,835	2,815	2,795	2,775	
89,500	89,750	2,905	2,885	2,865	2,845	2,825	2,805	2,785	
89,750	90,000	2,915	2,895	2,875	2,855	2,835	2,815	2,795	
90,000	90,250	2,925	2,905	2,885	2,865	2,845	2,825	2,805	
90,250	90,500	2,935	2,915	2,895	2,875	2,855	2,835	2,815	
90,500	90,750	2,945	2,925	2,905	2,885	2,865	2,845	2,825	
90,750	91,000	2,955	2,935	2,915	2,895	2,875	2,855	2,835	
91,000	91,250	2,965	2,945	2,925	2,905	2,885	2,865	2,845	
91,250	91,500	2,975	2,955	2,935	2,915	2,895	2,875	2,855	
91,500	91,750	2,985	2,965	2,945	2,925	2,905	2,885	2,865	
91,750	92,000	2,995	2,975	2,955	2,935	2,915	2,895	2,875	
92,000	92,250	3,005	2,985	2,965	2,945	2,925	2,905	2,885	
92,250	92,500	3,015	2,995	2,975	2,955	2,935	2,915	2,895	
92,500	92,750	3,025	3,005	2,985	2,965	2,945	2,925	2,905	

Plus 6% of Tax Table Income in Excess of \$101,000

2012 LOUISIANA TAX TABLE - Head of Household (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least but less than		Your Louisiana tax is:							
0	9,000	0	0	0	0	0	0	0	0
9,000	9,250	3	0	0	0	0	0	0	0
9,250	9,500	8	0	0	0	0	0	0	0
9,500	9,750	13	0	0	0	0	0	0	0
9,750	10,000	18	0	0	0	0	0	0	0
10,000	10,250	23	3	0	0	0	0	0	0
10,250	10,500	28	8	0	0	0	0	0	0
10,500	10,750	33	13	0	0	0	0	0	0
10,750	11,000	38	18	0	0	0	0	0	0
11,000	11,250	43	23	3	0	0	0	0	0
11,250	11,500	48	28	8	0	0	0	0	0
11,500	11,750	53	33	13	0	0	0	0	0
11,750	12,000	58	38	18	0	0	0	0	0
12,000	12,250	63	43	23	3	0	0	0	0
12,250	12,500	68	48	28	8	0	0	0	0
12,500	12,750	75	55	35	15	0	0	0	0
12,750	13,000	85	65	45	25	0	0	0	0
13,000	13,250	95	75	55	35	5	0	0	0
13,250	13,500	105	85	65	45	15	0	0	0
13,500	13,750	115	95	75	55	25	0	0	0
13,750	14,000	125	105	85	65	35	0	0	0
14,000	14,250	135	115	95	75	45	5	0	0
14,250	14,500	145	125	105	85	55	15	0	0
14,500	14,750	155	135	115	95	65	25	0	0
14,750	15,000	165	145	125	105	75	35	0	0
15,000	15,250	175	155	135	115	85	45	5	0
15,250	15,500	185	165	145	125	95	55	15	0
15,500	15,750	195	175	155	135	105	65	25	0
15,750	16,000	205	185	165	145	115	75	35	0
16,000	16,250	215	195	175	155	125	85	45	5
16,250	16,500	225	205	185	165	135	95	55	15
16,500	16,750	235	215	195	175	145	105	65	25
16,750	17,000	245	225	205	185	155	115	75	35
17,000	17,250	255	235	215	195	165	125	85	45
17,250	17,500	265	245	225	205	175	135	95	55
17,500	17,750	275	255	235	215	185	145	105	65
17,750	18,000	285	265	245	225	195	155	115	75
18,000	18,250	295	275	255	235	205	165	125	85
18,250	18,500	305	285	265	245	215	175	135	95
18,500	18,750	315	295	275	255	225	185	145	105
18,750	19,000	325	305	285	265	235	195	155	115
19,000	19,250	335	315	295	275	245	205	165	125
19,250	19,500	345	325	305	285	255	215	175	135
19,500	19,750	355	335	315	295	265	225	185	145
19,750	20,000	365	345	325	305	275	235	195	155
20,000	20,250	375	355	335	315	285	245	205	165
20,250	20,500	385	365	345	325	295	255	215	175
20,500	20,750	395	375	355	335	305	265	225	185

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least but less than		Your Louisiana tax is:							
20,750	21,000	405	385	365	345	315	275	235	195
21,000	21,250	415	395	375	355	325	285	245	205
21,250	21,500	425	405	385	365	335	295	255	215
21,500	21,750	435	415	395	375	345	305	265	225
21,750	22,000	445	425	405	385	355	315	275	235
22,000	22,250	455	435	415	395	365	325	285	245
22,250	22,500	465	445	425	405	375	335	295	255
22,500	22,750	475	455	435	415	385	345	305	265
22,750	23,000	485	465	445	425	395	355	315	275
23,000	23,250	495	475	455	435	405	365	325	285
23,250	23,500	505	485	465	445	415	375	335	295
23,500	23,750	515	495	475	455	425	385	345	305
23,750	24,000	525	505	485	465	435	395	355	315
24,000	24,250	535	515	495	475	445	405	365	325
24,250	24,500	545	525	505	485	455	415	375	335
24,500	24,750	555	535	515	495	465	425	385	345
24,750	25,000	565	545	525	505	475	435	395	355
25,000	25,250	575	555	535	515	485	445	405	365
25,250	25,500	585	565	545	525	495	455	415	375
25,500	25,750	595	575	555	535	505	465	425	385
25,750	26,000	605	585	565	545	515	475	435	395
26,000	26,250	615	595	575	555	525	485	445	405
26,250	26,500	625	605	585	565	535	495	455	415
26,500	26,750	635	615	595	575	545	505	465	425
26,750	27,000	645	625	605	585	555	515	475	435
27,000	27,250	655	635	615	595	565	525	485	445
27,250	27,500	665	645	625	605	575	535	495	455
27,500	27,750	675	655	635	615	585	545	505	465
27,750	28,000	685	665	645	625	595	555	515	475
28,000	28,250	695	675	655	635	605	565	525	485
28,250	28,500	705	685	665	645	615	575	535	495
28,500	28,750	715	695	675	655	625	585	545	505
28,750	29,000	725	705	685	665	635	595	555	515
29,000	29,250	735	715	695	675	645	605	565	525
29,250	29,500	745	725	705	685	655	615	575	535
29,500	29,750	755	735	715	695	665	625	585	545
29,750	30,000	765	745	725	705	675	635	595	555
30,000	30,250	775	755	735	715	685	645	605	565
30,250	30,500	785	765	745	725	695	655	615	575
30,500	30,750	795	775	755	735	705	665	625	585
30,750	31,000	805	785	765	745	715	675	635	595
31,000	31,250	815	795	775	755	725	685	645	605
31,250	31,500	825	805	785	765	735	695	655	615
31,500	31,750	835	815	795	775	745	705	665	625
31,750	32,000	845	825	805	785	755	715	675	635
32,000	32,250	855	835	815	795	765	725	685	645
32,250	32,500	865	845	825	805	775	735	695	655
32,500	32,750	875	855	835	815	785	745	705	665

2012 LOUISIANA TAX TABLE- Head of Household (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 10 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		44,750	45,000	1,365	1,345	1,325	1,305	1,275	1,235
		45,000	45,250	1,375	1,355	1,335	1,315	1,285	1,245
		45,250	45,500	1,385	1,365	1,345	1,325	1,295	1,255
		45,500	45,750	1,395	1,375	1,355	1,335	1,305	1,265
		45,750	46,000	1,405	1,385	1,365	1,345	1,315	1,275
		46,000	46,250	1,415	1,395	1,375	1,355	1,325	1,285
		46,250	46,500	1,425	1,405	1,385	1,365	1,335	1,295
		46,500	46,750	1,435	1,415	1,395	1,375	1,345	1,305
		46,750	47,000	1,445	1,425	1,405	1,385	1,355	1,315
		47,000	47,250	1,455	1,435	1,415	1,395	1,365	1,325
		47,250	47,500	1,465	1,445	1,425	1,405	1,375	1,335
		47,500	47,750	1,475	1,455	1,435	1,415	1,385	1,345
		47,750	48,000	1,485	1,465	1,445	1,425	1,395	1,355
		48,000	48,250	1,495	1,475	1,455	1,435	1,405	1,365
		48,250	48,500	1,505	1,485	1,465	1,445	1,415	1,375
		48,500	48,750	1,515	1,495	1,475	1,455	1,425	1,385
		48,750	49,000	1,525	1,505	1,485	1,465	1,435	1,395
		49,000	49,250	1,535	1,515	1,495	1,475	1,445	1,405
		49,250	49,500	1,545	1,525	1,505	1,485	1,455	1,415
		49,500	49,750	1,555	1,535	1,515	1,495	1,465	1,425
		49,750	50,000	1,565	1,545	1,525	1,505	1,475	1,435
		50,000	50,250	1,578	1,558	1,538	1,518	1,488	1,448
		50,250	50,500	1,593	1,573	1,553	1,533	1,503	1,463
		50,500	50,750	1,608	1,588	1,568	1,548	1,518	1,478
		50,750	51,000	1,623	1,603	1,583	1,563	1,533	1,493
									1,453
									1,413

Plus 6% of Tax Table Income in Excess of \$51,000									
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If your Louisiana tax table income (Line 10 of Form IT-540)		and the total exemptions claimed on Line 6D is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
		32,750	33,000	885	865	845	825	795	755
		33,000	33,250	895	875	855	835	805	765
		33,250	33,500	905	885	865	845	815	775
		33,500	33,750	915	895	875	855	825	785
		33,750	34,000	925	905	885	865	835	795
		34,000	34,250	935	915	895	875	845	805
		34,250	34,500	945	925	905	885	855	815
		34,500	34,750	955	935	915	895	865	825
		34,750	35,000	965	945	925	905	875	835
		35,000	35,250	975	955	935	915	885	845
		35,250	35,500	985	965	945	925	895	855
		35,500	35,750	995	975	955	935	905	865
		35,750	36,000	1,005	985	965	945	915	875
		36,000	36,250	1,015	995	975	955	925	885
		36,250	36,500	1,025	1,005	985	965	935	895
		36,500	36,750	1,035	1,015	995	975	945	905
		36,750	37,000	1,045	1,025	1,005	985	955	915
		37,000	37,250	1,055	1,035	1,015	995	965	925
		37,250	37,500	1,065	1,045	1,025	1,005	975	935
		37,500	37,750	1,075	1,055	1,035	1,015	985	945
		37,750	38,000	1,085	1,065	1,045	1,025	995	955
		38,000	38,250	1,095	1,075	1,055	1,035	1,005	965
		38,250	38,500	1,105	1,085	1,065	1,045	1,015	975
		38,500	38,750	1,115	1,095	1,075	1,055	1,025	985
		38,750	39,000	1,125	1,105	1,085	1,065	1,035	995
		39,000	39,250	1,135	1,115	1,095	1,075	1,045	1,005
		39,250	39,500	1,145	1,125	1,105	1,085	1,055	1,015
		39,500	39,750	1,155	1,135	1,115	1,095	1,065	1,025
		39,750	40,000	1,165	1,145	1,125	1,105	1,075	1,035
		40,000	40,250	1,175	1,155	1,135	1,115	1,085	1,045
		40,250	40,500	1,185	1,165	1,145	1,125	1,095	1,055
		40,500	40,750	1,195	1,175	1,155	1,135	1,105	1,065
		40,750	41,000	1,205	1,185	1,165	1,145	1,115	1,075
		41,000	41,250	1,215	1,195	1,175	1,155	1,125	1,085
		41,250	41,500	1,225	1,205	1,185	1,165	1,135	1,095
		41,500	41,750	1,235	1,215	1,195	1,175	1,145	1,105
		41,750	42,000	1,245	1,225	1,205	1,185	1,155	1,115
		42,000	42,250	1,255	1,235	1,215	1,195	1,165	1,125
		42,250	42,500	1,265	1,245	1,225	1,205	1,175	1,135
		42,500	42,750	1,275	1,255	1,235	1,215	1,185	1,145
		42,750	43,000	1,285	1,265	1,245	1,225	1,195	1,155
		43,000	43,250	1,295	1,275	1,255	1,235	1,205	1,165
		43,250	43,500	1,305	1,285	1,265	1,245	1,215	1,175
		43,500	43,750	1,315	1,295	1,275	1,255	1,225	1,185
		43,750	44,000	1,325	1,305	1,285	1,265	1,235	1,195
		44,000	44,250	1,335	1,315	1,295	1,275	1,245	1,205
		44,250	44,500	1,345	1,325	1,305	1,285	1,255	1,215
		44,500	44,750	1,355	1,335	1,315	1,295	1,265	1,225

CHANGES TO THE TAX RETURN

NOL Carryback – If you are amending your income tax return due to utilizing a Net Operating Loss (NOL) carryback, you must mark an "X" in the "Amended Return" box and also in the "NOL Carryback" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed.

Date of Birth – Starting with the 2012 tax year, LDR will require the date of birth of the taxpayer and spouse, if filing a joint return.

Refund Options – For this year, you will be able to choose how you receive your refund on Line 36. If you file a paper return, you can select to receive your refund on a MyRefund Card or by paper check. If you do not make a refund selection, you will receive your refund on a MyRefund Card. If you e-file your return, you can select to receive your refund by direct deposit, MyRefund Card or by paper check. If you do not make a refund selection, you will receive your refund on a MyRefund Card.

Child Care Credit Carried Forward From 2008 Through 2011 – Line 12C – The child care tax credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next four years. For the 2012 tax year, credits from 2008 through 2011 can be applied on Line 12C. Any remaining child care credit from 2007 can not be applied to the 2012 tax liability. (R.S. 47:297.4)

School Readiness Credit Carried Forward From 2008 Through 2011 – Line 12E – The school readiness credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next four years. For the 2012 tax year, credits from 2008 through 2011 can be applied on Line 12E. (R.S. 47:6104)

SCHEDULE D – DONATION OF REFUND

Taxpayers can donate all or part of their refund to various funds. This option has been moved from the return to Schedule D.

Donation to Louisiana Association of United Ways/LA 2-1-1 - Line 13 – Taxpayers may donate all or part of their refund to the Louisiana Association of United Ways/LA 2-1-1 for the purpose of the 2-1-1 helpline. Visit www.louisiana211.org for more information on the organization. (R.S. 47:120.111)

Donation to Center of Excellence for Autism Spectrum Disorder - Line 14 – Taxpayers may donate all or part of their refund to the Center of Excellence for Autism Spectrum Disorder. (R.S. 47:120.151)

Donation to the Louisiana Alliance for the Advancement of End of Life Care - Line 15 – Taxpayers may donate all or part of their refund to the Louisiana Alliance for the Advancement of End of Life Care. Visit www.allianceforhospice.org for more information on the organization. (R.S. 47:120.121)

Donation to the American Red Cross - Line 16 – Taxpayers may donate all or part of their refund to the American Red Cross. Visit www.redcross.org for more information on the organization. (R.S. 47:120.161)

Donation to New Opportunities Waiver Program - Line 17 – Taxpayers may donate all or part of their refund to the New Opportunities Waiver program to provide services for people with severe disabilities to live in their own home or with family members or friends instead of having to live in an institution or group home. The program is administered by the Department of Health and Hospitals. Visit www.laddc.org/main/sitemap/now-fund/ for more information. (R.S. 47:120.171)

Donation to the Friends of Palmetto Island State Park, Inc. - Line 18 – Taxpayers may donate all or part of their refund to the Friends of Palmetto Island State Park, Inc. for the purpose of supporting and enhancing the Palmetto Island State Park. (R.S. 47:120.131)

Donation to the Dreams Come True, Inc. - Line 19 – Taxpayers may donate all or part of their refund to the Dreams Come True, Inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. Visit www.dctbirla.org for more information on the organization. (R.S. 47:120.141)

SCHEDULE F – REFUNDABLE CREDITS

School Readiness Child Care Directors and Staff – Code 66F – The credit is for eligible child care directors and eligible child care staff based on certain attained qualifications. The amount of the credit is adjusted each year if there is an increase in the Consumer Price Index Urban (CPI-U). The credit amount for 2012 is posted at www.qrsloisiana.org/child-care-staff/tax-credit-requirements. For more information regarding this credit, contact the Louisiana Department of Children and Family Services. (R.S. 47:6106)

Sugarcane Trailer Conversion Credit – Code 69F – The credit for 2012 is limited to \$7,000 per trailer. See Revenue Information Bulletin 09-026 for more information. (R.S. 47:6029)

Digital Interactive Media & Software Credit – Code 73F – The credit is for individuals who invest in businesses specializing in digital interactive media and software. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. See Revenue Information Bulletin 12-017 on LDR's website. (R.S. 47:6022)

SCHEDULE G – NON-REFUNDABLE CREDITS

Owner of Newly Constructed Accessible Home Credit – Code 145 – The credit is for a taxpayer who owns a newly constructed one or two-family dwelling on which the homestead exemption is claimed. The dwelling must include certain accessible and barrier free design elements. The credit is for the lesser of \$1,000 or tax, and is taken in the taxable year that the construction of the dwelling completed. Form R-1089, available on LDR's website, must be attached to your return as documentation for this credit. (R.S. 47:297(P))

VISIT THESE LDR WEBSITES:

www.revenue.louisiana.gov/taxforms for forms and instructions.

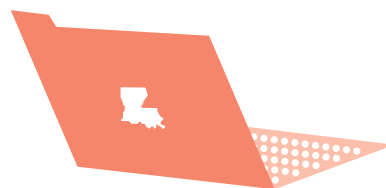
www.revenue.louisiana.gov/individuals for tax information

www.revenue.louisiana.gov/fileonline for free filing and payment options

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